



Republic of the Philippines
Sangguniang Panlungsod
Oroquieta City
Region 10

AMENDMENTS UNDER
ORD. 730-2017
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THE LOCAL TAX CODE OF OROQUIETA CITY (Ordinance No. 19, as amended)

Be it ordained by the City Council of the City of Oroquieta in session assembled:

TITLE I - GENERAL PROVISIONS

Article I - Administrative Provisions

SECTION 1 - Title and Scope of Ordinance. This Ordinance shall be known and cited as the "THE AMENDED LOCAL TAX CODE OF OROQUIETA CITY" and shall govern the levy, assessment, collection and payment of permit fees, city license taxes, and other fees, charges and impositions, whether for revenue or regulatory purposes, within the City. It shall also govern all acts or transactions performed, or to be carried, within its territorial jurisdiction, irrespective of whether such is temporary, transitory, or partly being done in another jurisdiction, and upon which acts or transactions, taxes, licenses or fees are levied.

SEC. 2 - Basic Definitions. As used in this Code, the following definitions shall govern, to wit:

(1) A tax is a financial obligation imposed by the State or persons, whether natural or juridical, within its jurisdiction, for property owned, income earned, business or profession engaged in, or any such activity analogous in character for the purposes of raising the necessary revenues to take care of the responsibilities of government.

(2) Mayor's Permit is a police measure designed for regulatory purposes exercised by the chief executive of a local government unit, and granted only upon approval of an application to pursue an activity within the jurisdiction of such local government.

(3) License tax is a monetary imposition, usually in advance, of the local government for property owned within its territory, or for business or occupation engaged therein for the purposes of raising revenues to support such local government unit.

(4) Surcharge is an additional or excessive charge or burden to show an omission of something that operates as a charge against the party accountable.

(5) Penalty is a punishment collectible usually by fine or suit, or imprisonment, or both.

SEC. 3 - Mayor's Permit Required: Contents: False Statements. Any person, whether natural or juridical, desiring to engage in any business, trade, or activity, within the City, shall first submit a written application to the Mayor for the corresponding permit and license, on a prescribed form for this purpose.

The application shall state the name and citizenship of the applicant, the business, trade, or activity he desires to engage in, the particular place where the same shall be conducted, and such other pertinent information and data as may be required.

If said applicant deliberately makes a false statement regarding his business, trade, or activity, the Mayor shall revoke said permit and the applicant shall be prosecuted in accordance with the penal laws.

³The City Mayor shall issue a Conditional Permit to a business where the only lacking clearances are those of SSS, PhilHealth and Pag-ibig, provided, that such clearances will have to be submitted within a period of one (1) month from the issuance of such Conditional Permit, and provided further, that failure to submit such clearances within the one-month period can result in the revocation or non-renewal of the business permit.

³ amendment under Ord 405-2011 dtd June 9, 2011

SEC. 4 - Payment of Permit and License. The applicant shall pay the permit fee and license tax to the City Treasurer, whereupon, the Office of the Mayor shall issue the corresponding permit. ⁴Provided, that a business permit plate shall be issued once and the fee collected at a rate which shall be based on the purchase cost plus an additional of P25.00 to cover the procurement and other processing cost. Provided further, that in case of renewal, there shall likewise be collected for business license sticker fee at a rate based on the purchase cost plus an additional of P25.00 to cover the procurement and other processing cost.

SEC. 5 - Term of permit and license. All permits and licenses shall be granted for a period of one (1) year, to take effect on the date of issue, and shall expire on the date specified therein but not beyond December 31 of the year it was issued.

SEC. 6 - Record of permits and licenses. The office of the City Mayor shall keep a record of all permits issued by it and with the City Treasurer who shall also keep a record of all licenses issued by him.

SEC. 7 - Schedule of Rates for Mayor's Permit. There shall be paid to the City Treasurer for every permit issued by the Mayor for a business, trade or occupation, an annual fee in accordance with the following schedule, to wit:

A. ON BUSINESS OPERATIONS		ANNUAL FEE	
1.	⁵ Dealers in fermented liquors, distilled spirits and/or wines, except for wine houses/cellars which shall be on capitalization:		
a)	Wholesale dealer of imported liquor	----- P	200.00
b)	Retail dealers of imported liquor	-----	100.00 50.00 P
c)	Wholesale dealers of domestic liquor	-----	100.00
d)	Wholesale dealers of fermented liquor	-----	100.00
e)	Retail dealers in domestic liquor	-----	100.00
f)	Wholesale dealers in fermented liquor	-----	100.00
g)			
h)	Wholesale dealers in vino liquor	-----	100.00
h)	Retail dealers in tuba, basi and/or tapuy	-----	50.00
g)			
2.	Dealers in Tobacco:		
a)	Retail leaf tobacco dealers	-----	100.00
b)	Retail leaf tob dealers		
b)	Wholesale leaf tobacco dealers	-----	200.00
c)	Wholesale tobacco dealers	-----	100.00
d)	Retail tobacco dealers	-----	100.00
3.	Owners or Operators of amusement places/devices:		

⁴ amendment under Ord 372-2010 dtd Dec 2, 2010

⁵ Ord. No. 730-2017 -local tax code a.doc

a) Night clubs/day clubs, cocktail lounges, disco houses, beer gardens and		
b)		
c) other similar establishments		
other similar establishments	-----	1,000.00
b) Cabarets, dance halls or dancing pavilions	-----	500.00
c) Social clubs/voluntary association	-----	500.00
d) Skating rinks	-----	500.00
e) Beach houses	-----	500.00
f) , resorts and the like		
e. (1) Beach Resort and the like	-----	1,000.00
Steam baths, sauna baths and the like		
f) Steam baths, sauna baths and the like	-----	500.00
g		
g)		
h) Billiards halls, pool halls/per table		
g) Billiard halls, pool halls/per table	-----	500.00
h) Bowling establishments	-----	500.00
i) Merry-go-rounds, roller-coaster, ferry wheels, swings, shooting galleries or similar contrivances and side show booths per contrivance or booth	-----	500.00
j) Circuses, carnivals, fun houses & the like	-----	500.00
k) Theaters and cinema houses:		
• Air conditions	-----	1,000.00
• Non-Air conditions	-----	500.00
• Itinerants operators/day	-----	500.00
l) Boxing stadiums, auditoriums, gymnasium concert halls or similar halls	-----	500.00
m)		
m) Race tracks establishment	-----	500.00
n)		
n) Pelota/tennis /squash courts per court	-----	500.00
o)		
o) Jai-alai and/or coliseum establishment	-----	2,000.00
p)		
p) Tracks or off-fronton betting stations per device	-----	500.00
q) Amusement device, per device	-----	100.00
r)		
r) Cockpits and the like	-----	1,000.00

4.	⁶ <i>Financial Institutions and/or Lending Institutions. (Pawnshops, banks, insurance companies saving and loan associations, financial and/or lending investors) per establishment:</i>		
	a) Main Office	-----	5,000.00
	b) Per Branch	-----	3,000.00
	c) Money shops per establishment	-----	2,000.00
	d)		
	e)		
	d) Automated Teller Machine (ATM)	----- ----- -----	1,000.00
5.	Dealers in securities, including foreign exchange dealers	-----	1,000.00
6.	Educational life plan/memorial plan:		
	a) Principal Office	-----	3,000.00
	b) Per/Branch/Agency	-----	2,000.00
7.	Subdivision operators	-----	2,000.00
8.	Private cemeteries/memorial parks	-----	2,000.00
9.	Boarding houses/lodging houses	-----	500.00
10.	Dancing houses/Judo-karate schools/driving schools/speed reading/EDP, etc.	-----	500.00
11.	Nursery, vocational and other schools not regulated by the DECS	-----	500.00
12.	Driving range	-----	500.00
13.	Golf links or similar establishment	-----	500.00
14.	Polo grounds	-----	2,000.00
15.	Private detective/security agencies:		
16.			
	a) Principal office	-----	1,000.00
	b) Branch	-----	500.00

⁶ [Ord. No. 730-2017 -local tax code a.doc](#)

16. Sand and Gravel	-----	500.00
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B. ON OTHER ACTIVITIES.

1. Delivery trucks/vans per unit	-----	100.00
2. For maintaining window/display office	-----	100.00
3. Promoters, sponsors or talent scouts	-----	100.00
4. For holding shows or floor fashion shows	-----	100.00
5. For maintaining liaison, administrative offices or professionals or similar	-----	500.00
6. For operating private bodega/warehouses	-----	1,000.00
7. Cool Storage	-----	500.00
8. Refrigerating cases	-----	100.00
9. Lumber yards	-----	1,000.00
10. 9 (b). Sawmill	-----	500.00
10. Car exchange on consignment basis		1,000.00
11. Storage and sale of flammable or explosive	-----	1,000.00
12. Calling or Occupation	-----	100.00
13. Peddlers	-----	100.00
13 (a.) Peddler carried by 4 wheels and up vehicle	-----	200.00
13 (b.) Peddler carried by motorcab/trisikad	-----	100.00
14.		
15. Signboards, billboards and other forms of advertisement		
House to house promotion per salesman/day		
13 (c.) Peddler carried by pushcart/caratela	-----	100.00
13 (d.) Peddler carried by person	-----	50.00
14. Signboards, billboards and other forms of advertisement	_____	100.00
House to house promotion per salesman/day	_____	100.00
15. Gun, Judo-karate clubs	_____	100.00
16. Street Parade/motorcade (except) religious, civic, educational occasion)	_____	500.00
17. Lotto Play/Betting Station/ number games	_____	1,000.00
18. Computer Internet Café P100/unit	_____	100. 00/unit
19. Gasoline Station	_____	3,000.00

Graduated tax is based on capital investments.

C. ALL OTHER BUSINESS NOT SPECIFICALLY MENTIONED WITH CAPITAL INVESTMENTS:

	<u>CAPITAL</u>	<u>ANNUAL FEE</u>
Less than P 5,000.00		100.00
5,000.01 to 10,000.00		200.00

⁷ 10,000.01	to	20,000.00	300.00
20,000.01	to	50,000.00	400.00
50,000.01	to	100,000.00	500.00
100,000.01	to	200,000.00	600.00
200,000.01	to	300,000.00	700.00
300,000.01	to	400,000.00	800.00
400,000.01	to	500,000.00	900.00
500,000.01	to	600,000.00	1,000.00
600,000.01		700,000.00	1,100.00
700,000.01		800,000.00	1,200.00
800,000.01		900,000.00	1,300.00
900,000.01		1,000,000.00	1,400.00
1,000,000.01		5,000,000.00	1,500.00
5,000,000.01		10,000,000.00	2,500.00
10,000,000.01	or more		3,000.00

Provided that on business with principal offices maintaining or operating branch or sales offices, the permit fees per branch or sales office be imposed:

Capitalization	Principal Office Located in Same Locality	Principal Office Located in Different Locality
⁸ P10 million or more	P 1,200.00	P 2,000.00
P1 million or less than P10 million	400.00	1,000.00
Below P1 million	250.00	500.00

D. There is hereby imposed a percentage tax on any business not otherwise specified, subject to the excise, value added or percentage tax under internal revenue code, as amended at the rate of ⁹Three Percent (3%) on gross sales or receipts of the following calendar year, for the following:

- I.
 1. Wholesale dealers in foreign liquors
 2. Wholesale dealers in domestic liquors
 3. Retail dealers in foreign liquors
 4. Retail dealers in domestic liquors
 5. Wholesale dealers in fermented liquors
 6. Retail dealers in fermented liquors
 7. Wholesale dealers in vino
 8. Retail dealers of vino
 9. Retail dealers in tuba, basi and/or tapuy
- II.
 1. Wholesale leaf tobacco dealers
 2. Retail leaf tobacco dealers
 3. Wholesale tobacco dealers
 4. Retail tobacco dealers
- III.
 1. Retail dealer of distilled manufactured or fermented liquors
 2. Wholesale peddler of distilled manufactured or fermented liquors
 3. Retail peddlers of manufactured tobacco products
 4. Wholesale peddlers of manufactured tobacco products
- IV.
 1. Naptha, gasoline and other similar products of distillation and aviation turbo jet fuel
 2. Fuel oil, commercially known as diesel fuel oil, and on similar fuel oils having more or less the same generating power, kerosene, liquefied petroleum gas thinner
- V.
 1. Lubricating oils and greases including, but not limited to, base for oils and greases, high vacuum distilleries aromatic extracts and other similar preparation and additives for lubricants, oils and grease whether such additives are petroleum.
 2. Processed Gas
 3. Waxes and Petroleum per kilogram
 4. Denatured alcohol to be used for motor power.
 5. Distilled spirits

⁷ Ord. No. 730-2017 -local tax code a.doc

⁸Ord. No. 730-2017 -local tax code a.doc

⁹ Ord. No. 730-2017 -local tax code a.doc

- VI. 1. If produced from sap of nipa, coconut, cassava, camote or buri palm or from the juice, syrup or sugar from cane.
2. Medicinal preparations, flavoring extracts and all other preparations, except toilet preparations, excluding water distilled spirits from chief ingredients.

All the fees above-mentioned shall be paid in full in advance before a business or occupation is commenced. All permits issued after June 30 of each year shall, however, be charged only fifty per centum (50%) of the rates prescribed above.

In case of change of ownership or location of the business, it shall be the duty of the owner, agent or manager to secure a new permit and pay the corresponding fee as though it were a new business.

SEC. 8 - *Accrual of Tax: Time of payment of fees and License.* Except as otherwise provided in this Code, all local taxes shall be fixed by the year, although the same may be paid in quarterly installments.

All permit fees, licenses, taxes, and other fees or charges, accrue on the first day of January of each year as regards subjects then liable therefor, but an entirely new tax, or any change in the rate of an existing tax provided by an ordinance enacted during the current year shall accrue at the beginning of the quarter next following the date of effectivity of the ordinance as provided in Section 26, *infra*.

Unless otherwise specifically provided in this Code, all taxes due and accruing to the City shall be paid within the first twenty (20) days of January, or, if paid in quarterly installments, on or before April 20, on or before July 20, on or before October 20, as the case may be. The City Council may, for a justifiable reason or cause, like floods, fire, typhoons, and other natural calamities, extend for an additional period of not exceeding thirty (30) days at any one time, the time for payment of a license tax without penalty.

SEC. 9 - *Surcharges and Interests on Unpaid Taxes, Fees, or Charges.* Except as otherwise specifically provided in this Code, failure to pay the taxes, fees or charges within the time required shall subject the taxpayer to a surcharge of not exceeding twenty five per centum (25%) of the amount of the taxes, fees or charges due, an interest upon the unpaid amount at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceeds 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 of two per centum (2%) shall be collected on the unpaid amount from the date it became originally due until fully paid.

SEC. 10 - *Interest on Other Unpaid Revenues.* Where the amount of any other revenue due the City, except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, express or implied, or upon the happening of the event which gave rise to its collection, there shall be collected as part of that amount an interest thereon at the rate of one half of one per centum (1/2 of 1%) a month from the date fixed in the ordinance, or in the contract, or upon the happening of an event, until it is paid.

SEC. 11 - *Posting: Exhibition of Official Receipt of Payment.* The Mayor's Permit as well as the official receipt showing payment of the permit fee, license tax, and other fees or charges shall be exhibited conspicuously in or at the place where the business or occupation is conducted or exercised. In the case of peddlers, traveling agents or other persons having no fixed place of business, such receipt shall be kept in the physical possession of the holder, or his duly authorized representative subject to exhibition upon demand by the proper authorities.

¹⁰The Business Permit plate shall be exhibited conspicuously in or at the place where the business or occupation is conducted or exercised. In case of retirement from business or occupation, the business permit plate together with the business license and mayor's permit shall be surrendered on or before the expiration date set forth in his/her license or permit.

Every person, firm, partnership, association or corporation shall, before engaging in any business or transaction with the city, register all sales receipts or invoices with the City Treasurer before the same shall be issued by said person or entity in connection with such business or transaction.

¹⁰ amendment under Ord 372-2010 dtd Dec 2, 2010

It shall be the duty and obligation of the above-mentioned person or entity to issue such registered receipt or invoice for every purchase or transaction made in relation to his or its business, and to post a notice in a conspicuous place in him or its business, establishment announcing to the purchaser to demand such receipt or invoice.

Any person found violating this section shall, upon conviction, suffer a fine of not less than ¹¹*P1,000.00 nor more than P5,000.00*, or an imprisonment of not less than one month nor more than six (6) months, or both, depending upon the gravity of the offense, at the discretion of the court. In case such violation is committed by a corporation, association, partnership, or other juridical entity, the president, manager or the one in charge of such corporation, association, partnership, or other juridical entity shall be held liable under this Section.

SEC. 12 - *Separate Permit and License Tax on Different Kinds of Business or Occupation.* If a person desires to engage in more than one kind of business or trade, he shall pay the permit fee and license tax imposed on each separate or different business or trade, notwithstanding the fact that he may conduct or operate all such distinct businesses or trade in one establishment only.

SEC. 13 - *Certified Copy of Loss of Permit or License.* The Secretary to the Mayor or the City Treasurer shall, upon presentation of satisfactory proof that the original of the Mayor's permit or the original of the license certificate has been lost, stolen or destroyed, issue a certified true copy of the Mayor's permit or license certificate, as the case may be, upon payment of a fee of ¹²*Fifty Pesos (P50.00)* for each certified true copy issued.

SEC. 14 - *Abandonment or Closure of Business.* When a business or occupation is abandoned or closed, the person conducting the same shall submit to the City Treasurer, within twenty (20) days from the date of such abandonment or closure, a sworn statement to that effect, stating therein the date of abandonment or closure and the corresponding taxes due that must be liquidated, otherwise said business shall be presumed to be still in actual operation. All taxes due and payable for the corresponding quarter should be settled before a business is deemed officially closed or abandoned. All taxes already paid for the whole current year shall not, however, be entitled to a refund for the unused term.

SEC. 15 - *Retirement from Business or Occupation.* Any person who desires to retire from his business or trade may do so on or before the expiration date set forth in his license or permit. Full payment of the annual tax or fee, however, must be made by the person retiring from such business or trade, and under no circumstances shall refunds be made corresponding to the unused period. Failure to surrender the permit and/or license on or before the expiration date shall be construed to mean that the business or trade is being continued and taxes or fees corresponding to the succeeding quarter due and payable.

SEC. 16 - *Death of Licensee or Permittee.* When an individual paying a permit fee or license tax dies, and the same business is continued by his heirs or persons interested in his estate, no additional payments shall be required on the residue of the term for which the tax or fee was paid.

SEC. 17 - *Inspection of Business Establishment.* Establishment where businesses are being conducted may, at all times, be subject to inspection by an official connected officially with public health, welfare and safety, and who has technical and official authority in such matters to see to the effective compliance of the requirements of existing laws and of this Code. Upon the recommendation of said official, a permit or license may be revoked by the City Mayor, and no refund of the amount paid by the permittee or licensee shall be made upon revocation thereof.

SEC. 18 - *Examination of Books of Accounts and Pertinent Records of Businessmen by City Treasurer.* For the purpose of effective enforcement and collection of the taxes, fees and charges provided in this Code, the City Treasurer may, by himself or through his deputies duly authorized in writing, examine the books of accounts and other pertinent records of any person, partnership, corporation or association doing business within his jurisdiction to verify, 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, not oftener than once every year for each business establishment. Any examination conducted pursuant to the provisions of this section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

¹¹ *Ord. No. 730-2017 -local tax code a.doc*

¹² *Ord. No. 730-2017 -local tax code a.doc*

In a case where the examination herein authorized is made by a duly authorized deputy of the City Treasurer, the written authority of the deputy shall specifically state the name, address and business of the taxpayer where books, accounts, or pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same; provided, that the examination shall be made only in the office of the City Treasurer by requiring the person, partnership, corporation or association to bring to the said office the pertinent books or records.

For this purpose, the forms to be used by the City Treasurer or his duly authorized representative shall be prescribed by the Secretary of Finance.

SEC. 19 - *True Status of Business: Books Being Destroyed or Hidden to Subvert Examination.* Unless the taxpayer keeps regular books of accounts and/or records required by the National Internal Revenue Code and Regulations, it shall be his duty to keep such books and other records, duly approved by the City Treasurer before its use, which shall truly reflect his business or trade for purposes of the taxes provided herein. If the taxpayer keeps his regular books of accounts and other records outside the territorial limits of the City, he shall keep copies thereof in his business office located within the City and submit the same for examination. Should the City Treasurer, or his representative duly authorized in writing, believe that the records of a taxpayer are in danger of being destroyed, or hidden, in order to render its examination futile or to subvert the assessment of collection of any delinquent or deficiency tax, the books of accounts and/or records may be taken, upon issuance of the corresponding receipts, and kept in the Office of the City Treasurer until the examination is terminated and the delinquency or deficiency tax is paid. The books of accounts, and/or other records as well, must be preserved by the taxpayer for a period of five (5) years from the date of the last entry.

SEC. 20 - *Collection Officer.* The City Treasurer, or his duly authorized representative, shall collect all permit fees, license taxes, and other fees, charges, and penalties specified in this Code.

SEC. 21 - *Promulgation of Rules and Regulations.* The City Treasurer shall promulgate rules and regulations for the effective enforcement of the provisions of this Code.

Article II - Civil Remedies For Collection of Revenues

SEC. 22 - *Application of Article.* The provisions of this Article and the remedies provided herein shall govern, as far as their nature, permits, the collections of any delinquent city tax or revenue.

SEC. 23 - *Local government's lien.* Local taxes and other revenue due the City constitute a lien in its favor, enforceable by proper legal action, superior to all liens or charges in favor of private parties not only upon any property which may be subject to the charge, but also upon property used in the exercise of the occupation, business, or privilege on which the charge is imposed, including all property rights appurtenant therein.

SEC. 24 - *Civil Remedies.* For speedy enforcement of payment of delinquent taxes, the civil remedies are as follows: (1) distraint of personal property and (2) legal action, which may be separately pursued, or both, simultaneously, at the discretion of the proper authority.

The payment of other revenues accruing to the City shall be enforced by legal action.

SEC. 25 - *Distraint of personal property.* The remedy by distraint shall proceed as follows:

a) **Seizures** - Upon failure of the person owing any local tax 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 that person or any personal property subject to the tax lien, in sufficient quantity to satisfy the tax in question, together with any increment thereto, incident delinquency and the expenses of a seizure. In this case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax and penalty due. This 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 Sec. 31 of Commonwealth Act No. 470 (Assessment law), as amended. Distraint personal property shall be sold at public auction in the manner herein provided for.

b) **Accounting of distraint goods.** - The officer executing the distraint shall make or cause to be made an account of the goods or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods or effects were 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 two (2) public places in the territory of the City where the distraint is made, specifying the time and place of sale and the article 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 in which the property is distrained.

d) **Release of distrained property upon payment prior to sale.** - If at any time prior to the consummation of the sale, all property charges are paid to the officer conducting the sale, 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 shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the City Treasurer shall make report of the proceedings in writing to the City Mayor.

Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the City 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.

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Said Committee on Appraisal for which the Secretary of Finance shall promulgate rules of procedure, is hereby created and shall be composed of the City Treasurer as chairman, with the City Auditor and the City Engineer as members.

f) **Disposition of proceeds.** - The proceeds of the sale shall be applied to satisfy the tax, together with the increments thereto incident to delinquency, and the expenses of the distraint and sale. Any residue 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 the sale shall embrace only the actual expense of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the Sheriff or his deputy. 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, are collected.

Article III - Other Administrative Provisions

SEC. 26 - Approval of tax ordinance by the Mayor; veto powers; President's final action. A tax ordinance shall, within ten (10) days after approval by the City Council, be forwarded to the City Mayor, who shall, within ten (10) days after receipt thereof, approve or disapprove the same. If he approves, he shall sign the ordinance; if however, he considers said ordinance prejudicial to the public welfare, he may veto it by signifying his disapproval in writing and return the ordinance to the City Council.

The City Council may, by a vote of two thirds (2/3) of all its members, override the veto and reenact the ordinance in which case, it shall be deemed approved without the Mayor's approval or signature. However, if the City Mayor neither approves nor disapproves said ordinance, it shall be deemed approved. Each approved ordinance shall be sealed with the official seal of the city, signed by the Presiding Officer of the City Council and the Secretary, and recorded in a book kept for the purpose.

SEC. 27 - Effectivity of tax ordinance. A tax ordinance shall go into effect on the fifteenth day after approval by the City Mayor in accordance with the preceding section.

SEC. 28 - Publication. Within ten (10) days after approval by the City Mayor as provided in the preceding section, certified true copies of the ordinance shall be published for three (3) consecutive days in a newspaper or publication widely circulated within the jurisdiction of the City, or posted in the City Hall premises of the City Council, and in two (2) other conspicuous places within the territorial jurisdiction of the City. In either case, copies of the ordinance shall be furnished the office of the Secretary of Finance for dissemination.

SEC. 29 - Review and Suspension. Within fifteen (15) days after its approval, a certified true copy of the ordinance shall be furnished the Secretary of Finance by the City Council, If, within one hundred

and twenty (120) days after receipt of a copy thereof, the Secretary of Finance takes no action as authorized in this section, the tax ordinance shall remain in force.

The Secretary of Finance shall review and has the authority to suspend the effectivity of any tax ordinance within one hundred and twenty (120) days after receipt of a copy thereof, if in his opinion the tax or fee therein levied or imposed is unjust, excessive, oppressive, confiscatory, or not among those that the City may impose in the exercise of its power in accordance with the Local Government Tax Code (P.D. 231, as amended by P.D. 426); or, when the ordinance is, in whole or in part, contrary to declared national economic policy; or, when the ordinance is discriminatory in nature on the conduct of business or calling, or in restraint of trade.

When the Secretary of Finance exercises this authority, the effectivity of the ordinance shall be suspended, either in part, or if necessary, in toto. The City Council may, within thirty (30) days after receipt of the notice of suspension, either modify the ordinance to meet the objections thereto or file an appeal with the proper court; otherwise, the ordinance or a part or parts thereof declared suspended shall be considered as revoked.

An appeal shall not stay the order of suspension nor does it authorize the City Council to re-impose the same tax or fee levied, if this ordinance were suspended, until such time as the grounds for the suspension thereof shall have ceased to exist or the appeal has been resolved in its favor. Any tax or fee paid pursuant to this ordinance, if suspended, shall be considered as having been paid under protest.

In case the appeal is resolved in favor of the City, the tax or fee that would have been collected if there were no order of suspension shall immediately be collected without interest and surcharge. In case the order of suspension is upheld, the City Treasurer shall refund the tax or fee paid under protest to the taxpayer.

SEC. 30 - Formal protest against a tax ordinance. A formal protest based on grounds provided in the preceding section may be filed with the Secretary of Finance within one hundred and twenty (120) days after the approval of the ordinance by the City, or after the date of the initial implementation thereof, and the Secretary shall have sixty (60) days after receipt of the protest, to decide the same.

If the Secretary suspends in part or in full the protested ordinance, the City Council may, within thirty (30) days after receipt of the notice of suspension, either modify this ordinance in accordance with the decision of the Secretary, or exercise the right to appeal to the proper court. The appeal, however, shall not stay the order of suspension nor authorize the City Council to re-impose the same tax.

Any tax or fee paid pursuant to a protested ordinance or any part thereof shall be considered as having been paid under protest until final resolution of the issues raised. In case an appeal is resolved in favor of the City, the tax or fee that would have been collected if there were no order of suspension shall immediately be collected together with any interest or surcharges due thereon. In case the order of suspension is upheld, the court shall forthwith order the refund of the tax or fee, or such portion thereof in excess of the maximum authorized, paid pursuant to said protested ordinance, irrespective of whether payment has been made before or after the protest was filed.

SEC. 31 - Ordinances considered revoked. When the thirty-day period within which the City may file an appeal, as provided in the two preceding sections has lapsed without being perfected, or when the City Council has not removed the objections to the suspended ordinance, said ordinance is deemed revoked, and the Secretary shall order the refund to the taxpayer of the tax or fee, or such portion in excess of that authorized, paid pursuant to said suspended ordinance.

The Secretary of Finance shall promulgate the rules and regulations implementing the provisions of these sections governing the review and suspension of tax ordinances.

SEC. 32 - Question on the legality of a tax ordinance. Any question or issue raised against the legality of an ordinance, or any portion thereof, on grounds other than those mentioned in Section 28, supra, shall be referred for opinion to the City Prosecutor, whose opinion shall be rendered within a period of thirty (30) days after receipt by him of the query or protest. The opinion of the City Prosecutor shall be

appealable to the Secretary of Justice, who shall render an opinion on the matter within sixty (60) days after receipt of the appeal. The decision of the Secretary of Justice shall be final and executory unless, within thirty (30) days upon receipt thereof, the aggrieved party contests the same in a court of competent jurisdiction.

SEC. 33 - Attempt to enforce void or suspended tax ordinance. Any attempt to enforce the ordinance after due notice of its disapproval or suspension thereof by the proper authority to the officers or employees trying to enforce the same shall be sufficient ground for the latter's dismissal from the service.

SEC. 34 - Similar tax or fee not specifically enumerated. The City Council may exercise the power to impose a tax or fee on a tax base or subject similar to those authorized in P.D. 231, otherwise known as The Local Government Tax Code, as amended by P.D. 426, but which may not have been specifically enumerated herein, the rate of which shall in no case exceed that fixed for the similar tax base or subject.

No ordinance, however, imposing such a tax or fee shall be enacted without any public hearing having held for the purpose. The Secretary of Finance shall, within six (6) months from the date of receipt of the copy of the ordinance, review the same and the tax or fee therein imposed shall accrue, should the ordinance be approved by the Secretary of Finance, at such date as may be determined and fixed by him.

SEC. 35 - Tax or fee not provided for. Where the tax base or subject is not similar or comparable to any tax base or subject specifically mentioned or otherwise provided for in P.D. 231, as amended by P.D. 426, the City may impose a tax, fee or other imposition thereon which shall not be unjust, excessive, oppressive or confiscatory, or contrary to declared national economic policy. Such a tax, fee or imposition shall only be collectible, without interests or other surcharges on the initial payment, after its review and approval by the Secretary of Finance. No ordinance, however, imposing such a tax or fee shall be enacted without any public hearing having been held for the purpose. The Secretary of Finance shall, within six months from the date of receipt of copy of the ordinance, review the same, and should he approve the ordinance, the tax or fee therein imposed shall accrue at such date as may be determined and fixed by him.

SEC. 36 - Administrative or regulatory measures. Tax ordinances which provide administrative or regulatory measures necessary in the conduct of a business or industry, or the practice of a profession, or in the protection of public interests, may impose a regulatory fee commensurate to the service rendered in the implementation thereof.

The City Council may not, however, enact any administrative or regulatory measure that will in any manner be discriminatory or in restraint of trade.

SEC. 37 - Penal Provisions of tax ordinance. Except as otherwise specifically provided in this Code, no fines or penalties shall ¹³Five Thousand (P5,000.00) pesos, or imprisonment for six (6) months, or both, at the discretion of the proper court.

TITLE II - CITY TAXES

CHAPTER I - REAL ESTATE TAXES

Article 1 - On Real Property

SEC. 38 - Imposition of Tax. There is hereby imposed annually:

1. A basic Ad Valorem tax of ¹⁴One and One Half Per Centum (1.50%) on the assessed value of all real property¹⁵;

2. An additional Ad Valorem tax of One (1%) per centum to accrue to a Special Education Fund.

SEC. 39 - Exemptions from Real Property Tax.

1. The following shall be totally exempted from the basic tax:

¹³ Ord. No. 730-2017 -local tax code a.doc

¹⁴ Ord. No. 730-2017 -local tax code a.doc

¹⁵ amended under Ord. No. 298-2008 dtd May 7, 2008

a) Real Property owned by the Republic of the Philippines or any of its political subdivision except when the beneficial use thereof been granted, for consideration or other, to a taxable person.

b) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, non profit or religious cemeteries and all lands, buildings and improvements actually, directly and exclusively used for religious, charitable and educational purpose.

c) All machines and equipment that are actually, directly and exclusively used by local water and/or generation and transmission of electric power.

d) Machinery and equipment used for pollution control and environmental protections.

e) All real property owned by duly registered cooperatives as provided for under RA6938.

f) Real property belonging to a single owner when its entire assessed valuation is not in excess of Five Hundred Pesos (P500.00); a house, used as residence of the owner thereof, together with the lot on which the same is built, with an assessed value not exceeding Five Hundred Pesos (P500.00) and such owner has no other real property in Oroquieta City; a dwelling house built on the field or on adjacent orchard, if any, as improvement, if the assessed value of each, assessed separately, is not in excess of Five Hundred Pesos (P500.00).

g) Machinery, which term shall embrace machines, mechanical instruments, appliances, and apparatus attached to the real estate, used for industrial, agricultural or manufacturing purpose, during the first five years of the operation of the machinery.

The provisions hereof, notwithstanding, depreciation allowance shall be made for machinery mentioned in the immediate preceding paragraph equivalent to an amount not exceeding (ten) per centum (10%) of its value for each year of use.

h) Educational Foundations organized under R.A. 6055.

2. The following are exempted from the Special Educational Fund:

(a) Real property belonging to a single owner, when its entire valuation is not in excess of three thousand pesos (P3,000.00); and

(b) Lands and buildings being used exclusively by the owner thereof for educational, scientific and cultural purposes.

All the properties mentioned in this section shall be valued for the purpose of assessment and record shall be kept thereof as in other cases.

SEC. 40 - Time of Payment. All taxes on real property for any year shall be due and payable in four (4) equal installments, to wit: 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.

¹⁶**SEC. 41 - Tax Discount for Advance and Prompt Payment; Penalty** - If the basic real property tax and the additional tax accruing to the SEF are paid on time or in advance in accordance with the schedule of payments provided in Sec. 40 hereof, the taxpayer shall be granted discounts, and failure to pay on the prescribed period shall be subject to the payment of interest, in the manner as follows:

(a) Prompt payment shall be given a discount of ten percent (10%) while advance payment shall be entitled to twenty percent (20%) of the tax due. Payments shall be considered as prompt when paid within the prescribed period of payment and payments are considered advance if made not later than the third quarter of the preceding year for real property taxes due the following year.

(b) If the taxpayer failed to pay on the prescribed period there shall be subject to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or fraction thereof, provided however that in no case shall the total interest on the unpaid tax or portion thereon exceed thirty six (36) months. Payment of real property taxes shall first be applied to prior years delinquencies, interest, and penalties, if any, and only after said delinquencies, interest, and penalties, if any, are settled, may tax payments be credited for the current period.

¹⁶amended under Ord 403-2011 dtd June 9, 2011

- (c) In cases of forfeited properties, if the delinquent taxpayer or person having legal interest therein redeems the property before the final deed of conveyance is effected in favor of the City of Oroquieta, he shall pay, in addition to the penalty, 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 sale to the date of redemption. The penalty, expenses of sale and interest shall be collected at the same time and in the manner as the original tax.

SEC. 42 - Applicability clause. The pertinent provision of Presidential Decree Nos. 76, 261, and 391, and other laws shall apply to all matters affecting real property taxation.

Article II - On Transfer of Real Property Ownership

SEC. 43 - Definition of terms. "Real Property" for purposes of this tax, refers only to land, buildings, and machineries intended by the owner of the land or building for an industry or works which may be carried on in a building or on a piece of land which tend directly to meet the needs of the said industry or works.

"**Building**" refers to all kinds of structures, more or less permanently attached to a piece of land, excluding those which are merely superimposed on the soil.

SEC. 44 - Imposition of Tax. a) There is hereby imposed a tax on sale, donation, barter or any other mode of transferring ownership of, or title to real property the rate of not more than ¹⁷Seventy Five Percent (75%) of One Percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in the case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer or other disposition of real property pursuant to R.A. 6657 shall exempt from this tax.

b) For this purpose, the register of deeds of the city concerned 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 in place thereof. Notaries public shall furnish the Provincial Treasurer with a copy of any deed of transferring ownership or title to any real property within thirty days (30) from date of notarization. It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the decedents death.

SEC. 45 - Exemptions. The following are exempted from this tax:

1. Transfer of real property ownership pursuant to Republic Act No. 3844 as amended, and P.D. 27;
- (2) Settlement of estate of deceased which transfers ownership or title, or title over the real property of the decedent to his/her heirs which have for their distinct character as being involuntary, non-contractual and affected by operation of law, the acquisition or transfer being caused by the death of the decedent and (3) original transfer to tenants of landed estates affected by the national or city government of Oroquieta in accordance with law or ordinance.

SEC. 46 - Penal Provision. Violation of the provisions of the above Article shall, upon conviction thereof, be punished by a fine of not less than ¹⁸One Thousand Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months or both such fine and imprisonment at the discretion of the court. In case the taxpayer is a juridical person, its president or general manager shall be answerable for the violation.

CHAPTER II - PRIVILEGE TAXES ON OCCUPATION AND BUSINESS

Article 1 - On Professional and Other Occupation or Calling

SEC. 47 - Imposition of Tax.

¹⁹**a. Professional Tax** – There is hereby imposed on any person engaged in the exercise or practice of profession requiring government examination conducted by Supreme Court or Professional Regulation Commission, within Oroquieta City, an annual professional tax of - - - - Three Hundred Pesos (**P300.00**)

b. Other occupation or calling as follows :

Animal Trainer, Bandsaw/Chainsaw Operator, Bar/Club/Disco/Videoke Manager/Supervisor, Basketball/Volleyball/Boxing and other Sports Referee/Official, Bingo Caller, Bookkeeper, Call Center Agent, Certified Mortician, Chiropracist, Cinema Projector Operator, Commercial Steward/Stewardesses,

¹⁷ Ord. No. 730-2017 -local tax code a.doc

¹⁸ Ord. No. 730-2017 -local tax code a.doc

¹⁹ Ord. No. 730-2017 -local tax code a.doc

²⁰Construction Foreman/Supervisor, Couturier, Dance/Gym/Sports Instructor, Disc Jockey, Driving/Diving/Swimming Instructor, Embalmer, Flight Attendants, Foreign Money Exchange Dealer/Money Changers, GRO/Hospitality Girl/Host/Hostesses/Club Dancer, Handyman, Hotel/Motel and Restaurant Chief, Interior Decorator/Designer, Insurance Adjuster, Insurance Agents and Sub-Agent, Jockeys, Jewelry Appraiser, Land Surveyors, Marine Surveyor, Mechanic, Non-Passer Teacher/Instructor, Pilot, Plumber, Professional Artist, Professional Basketball Player, Professional Boxer/Ring Announcer, Professional Painter, Radio/Telecom Operator, Radio/TV Newscaster/Announcer, Radio/TV Movie Stage Director/Producer, Real Estate Broker, Receptionist, Reflexologist, Sales Supervisor, Singer/Band Member, Sports Promoter, Statistician, Sugar Technologist, Tattoer, X-Ray Technician. - - - - Two Hundred Pesos (P 200.00)

c. **Bagger, Bar Tender, Barber/Hair Stylist/Beautician, Butcher, Carpenter/Mason/Painter, Cashier, Cook/Baker, Dancer, Delivery Crew, Dispatcher/Porter, Dressmaker/Tailor, Driver/Inspector/Conductor of Passenger and Cargo Vehicles, Electrician, Electronic Technician, Hollow Block Maker, Janitor/Janitress, Laborer, Massage Attendant/Masseur, Medical/Dental Aid/Attendant, Merchandiser/Promo Girl, Packer, Photographer, Registered Tourist Guide, Salesgirl/Salesboy, Security Guard/Watchman, Shoe/Bag Repairman, Stevedoring Worker, Waiter/Waitress, Watch/Jewelry Repairman, Welder/Body Builder** - - - - One Fifty Pesos (P 150.00)

PROVIDED, that for the implementation of letter c. hereof, the amount of P150.00 Annual Occupational Fee shall be collected in the following manner: **P50.00** in the first year of implementation, 2nd year **P100.00**, 3rd year and thereafter **P150.00** unless amended.

SEC. 48 - Time of payment: surcharge for late payment. The tax herein imposed shall be directly payable to the Office of the City Treasurer annually on or before the thirty-first day of January. Any person first beginning an occupation or calling after the month of January must, however, pay the full tax before engaging therein.

Failure to pay the tax within the prescribed time shall render the taxpayer liable to pay a surcharge of 25% of the tax due.

SEC. 49 - Rules and Regulations governing this Article. a) The license tax imposed on professionals under this Article shall not apply to persons employed in any branch, instrumentality, or service of the Philippine Government, nor to those devoting their entire professional service to any charitable institution.

b) Professionals employed with government-owned or controlled corporations, however, are subject to the payment of this tax.

²¹c) The City Treasurer or his duly authorized representative, before accepting payment or prior to the issuance of Professional Tax Receipt, shall require the presentation of updated Professional Regulation Commission (PRC) Professional Identification Card of practicing professionals. Provided, that in case the PRC I.D. card is on the process of renewal or in some analogous circumstances, a Certificate of Good Standing issued by the PRC shall be presented in lieu of the PRC ID card.

d) Any individual or corporation engaged in any business, or exercising an occupation or privilege within the City, employing a person or persons, shall require payment of that person or persons of the privilege tax on occupation before employment, and annually there-after.

e) Any person subject to the occupation tax shall write or print in deeds, receipts, prescriptions, reports, books of accounts, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him in addition to his Community Tax and his Tax Identification Number.

f) One line of occupation or calling does not become exempt when being conducted with some other occupation or calling for which a tax has been paid.

SEC. 50 - Penalties. Any person who pursues any profession, occupation, or calling for which a privilege tax is imposed without payment the tax as required by this Article, or who aids or abets another in the conduct of a profession, occupation or calling for which this tax has not been paid shall, in addition to being liable to the payment of the tax, be also liable to a fine of not less than five hundred pesos (P500.00) nor more than one thousand pesos (P1,000.00), or imprisonment of not less than four (4)

²⁰ Ord. No. 730-2017 -local tax code a.doc

²¹ amendment under Ord 410-2011 dtd June 30, 2011

months nor more than six (6) months, or both, at the discretion of the Court, without prejudice, however, to the right of the City to collect the tax due. In case such violation is committed by a firm, company or any entity, the manager, owner, head, or president thereof shall be held liable as herein provided.

Article II - On Business

SEC. 51 - Definitions. When used in this Article, "*Gross Sales*" means the actual market value of the manufactured or produced goods without any deduction for manufacturing, producing, milling, refining, transportation, handling, marketing of any other expense, except when the manufactured or produced goods are sold or consigned abroad by the manufacturer or producer under term CIF, in which case, the actual cost of ocean freight and insurance shall be deducted.

"*Gross Receipts*" means the actual gross proceeds received as appearing on the sales or commercial invoices or receipts issued from time to time by the taxpayer.

"*Importers*" include persons who bring articles, goods, wares or merchandise of any kind or class into the Philippines from abroad, for unloading therein, or which, after such entry, are consumed herein or become incorporated into the general mass of property in the Philippines. In the case of tax-free articles brought or imported into the Philippines and which are subsequently sold, transferred, or exchange in the Philippines to non-exempt private persons or entities, said purchasers or recipients shall be considered the importers thereof, subject to the payment of tariff or special duties, and internal taxes.

"*Manufacturers*" include persons who (a) by physical or chemical process alter the exterior texture or form or substance of any raw material, or manufactured or partially manufactured product, in such manner as to prepare it for a special use or uses to which it could not have been put in if it were in its original condition;

(b) alter the quality of any raw material or manufactured or partially manufactured product so as to reduce it to marketable shape or prepare it for any industry; or

(c) combine raw materials or partially-manufactured products with other materials or products, of the same or of a different kind, in such manner that the finished products of such process of manufacture can be put to a special use or uses to which it could not have been put in if said raw materials used were in their original condition; and

(d) in addition, alter such raw materials or manufactured or partially-manufactured products, for the purpose of their sale or distribution to others and not for his own use or consumption.

(e) The term also includes those who do not actually make the manufactured articles, but cause the manufactured articles to be made.

"*Manufacturers of Cigars or Cigarettes*" include those whose business is to make or manufacture cigars or cigarettes, or both, for sale, or, who employ others to make or manufacture cigars or cigarettes for sale; but the term does not include artisans or apprentices employed to make cigars or cigarettes from materials supplied by the employer, the latter being lawfully engaged in the manufacture of cigars and cigarettes.

"*Manufacturers of tobacco*" include those whose business is to manufacture tobacco or snuff, or who employ others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured, or partially-manufactured tobacco or snuff, or putting up for consumption scraps, refuse, or stems or tobacco resulting from any waste by sifting, twisting, screening or any other process.

"*Producers*" essentially belong to the same grouping as "Manufacturers," except that the former commonly denote persons who raise agricultural crops putting them in a condition for the market.

"*Wholesale and Retail Dealers*" include persons or entities that resell goods or merchandise at a profit, such goods being unaltered when resold. As a general rule, wholesale dealers deal only with persons who buy for resale, while retail dealers sell the goods to consumers or end-users.

"*Independent wholesalers*" include persons, other than manufacturers, producers or importers, who buy commodities for resale to persons other than end-users, regardless of the quantity of the transaction.

"**Brewers**" include all persons who manufacture fermented liquors of any description for sale or delivery to others, but the term does not include manufacturers of tuba, tapuy, or similar domestic fermented liquors, whose daily production do not exceed two hundred gauge liters.

"**Distillers of spirits**" comprise all that distill spirituous liquors by original and continuous distillation from mash, wort, wash sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.

"**Rectifiers**" comprise every person who rectify, purify, or refine distilled spirits of wines by any process other than by original and continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner, refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business or rectifying.

"**Repackers of wines or distilled spirits**" include all persons who remove wines or distilled spirits from the original container for repacking and selling the same at wholesale.

"**Dealer**" means one whose business it 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.

"**Capital Investment**" is the capital which a person puts in any undertaking, or which he contributes to the common stock of a partnership, corporation, or any other juridical entity or association.

SEC. 52 - TAX ON BUSINESS.

A. ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, ETC. ²²25%

With gross sales or receipts for the preceding calendar year in the amount:

Less than	P10,000.00	-----	P
			312.50
P	10,000.00 more less than	P 15,000.00	-----
			412.50
	15,000.01 -----	20,000.00	-----
			566.25
	20,000.01 -----	30,000.00	-----
			825.00
	30,000.01 -----	40,000.00	-----
			1,237.50
	40,000.01 -----	50,000.00	-----
			1,550.00
	50,000.01 -----	75,000.00	-----
			2,475.00
	75,000.01 -----	100,000.00	-----
			3,093.75
	100,000.01 -----	150,000.00	-----
			4,125.00
	150,000.01 -----	200,000.00	-----
			5,156.25
	200,000.01 -----	300,000.00	-----
			7,218.75
	300,000.01 -----	500,000.00	-----
			10,312.50
	500,000.01 -----	750,000.00	-----
			15,000.00
	750,000.01 -----	1,000,000.00	-----
			18,750.00
	1,000,000.01 -----	2,000,000.00	-----
			25,781.25
	2,000,000.01 -----	3,000,000.00	-----
			30,937.50
	3,000,000.01 -----	4,000,000.00	-----
			37,125.00
	4,000,000.01 -----	5,000,000.00	-----
			43,312.00
	5,000,000.01 -----	6,500,000.00	-----
			45,700.00
	Above 6,500,000.00	-----	Sixty Percent of One Percent (60% of 1%).

B. ON WHOLESALE, DISTRIBUTORS, OR DEALERS IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE IN ACCORDANCE WITH THE FOLLOWING SCHEDULES: ²³50%

With gross sales or receipts for the preceding calendar year in the amount:

²² Ord. No. 730-2017 -local tax code a.doc

²³ Ord. No. 730-2017 -local tax code a.doc

²⁴ Less than	P1,000.00	-----	P	40.50
P	1,000.00	-----	P	75.00
	2,000.01	-----		112.50
	3,000.01	-----		162.00
	4,000.01	-----		225.00
	5,000.01	-----		273.00
	6,000.01	-----		322.50
	7,000.01	-----		375.00
	8,000.01	-----		420.00
	10,000.01	-----		495.00
	15,000.01	-----		519.75
	20,000.01	-----		742.50
	30,000.01	-----		990.00
	40,000.01	-----		1,485.00
	50,000.01	-----		2,227.50
	75,000.01	-----		2,970.00
	100,000.01	-----		4,207.50
	150,000.01	-----		5,445.00
	200,000.01	-----		7,395.00
	300,000.01	-----		9,900.00
	500,000.01	-----		14,850.00
	750,000.01	-----		19,800.00
	1,000,000.01	-----		22,500.00
	Above 2,000,000.00	-----		Seventy Five Percent of One Percent (75% OF 1%).

C. ON EXPORTERS, AND ON MANUFACTURERS, MILLERS, PRODUCERS, WHOLESALERS, DISTRIBUTORS, DEALERS OR RETAILERS OF ESSENTIAL COMMODITIES enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article.

- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents, and medicine;
- (5) Agricultural implements, equipments 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.

Provided, however, that should any commodity mentioned above be no longer subject to price control, the same shall be taxable at the rates prescribed in paragraph A, B, and C in relation with the ceilings of the years therein mentioned.

In case of a newly started business falling under sub-sections A,B,C, and D of this Article, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be 1/20 of 1% of the capital investment. However, in the succeeding quarter or quarters, in case the business opens before the last quarter of the year, the tax shall be based on the gross sales for the preceding quarter at one-fourth (1/4) of the rate fixed therefor. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales for the preceding calendar year, or any fraction thereof.

²⁵D. ON RETAILERS:

With gross sales or receipts for preceding calendar year of:

²⁴ Ord. No. 730-2017 -local tax code a.doc

²⁵ Ord. No. 730-2017 -local tax code a.doc

P 400,000.00 or less	-----	3%
In excess of P400,000.00	-----	1.5%

In case of a newly started business, the tax shall not exceed one-twentieth (1/20) of one percent (1%) of the capital investments in the succeeding calendar year, regardless of when business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof.

In cases where a person conducts or operates two or more of the related businesses mentioned in sub-sections A,B,C, and D, and U of this Article and section 17 of Article IV, Title II, which are subject to the same rate of imposition, the computation of the tax shall be based on the combined total gross sales of the said two or more related businesses.

In cases where a person operates any of the business mentioned in any one of sub-section A,B, and C together with any of the businesses for which fixed taxes are provided in this Code, the sales or receipts of the latter shall not be included in the sales or receipts of the former for the purpose of computing the taxes due under said sub-sections.

A business subject to the above graduated taxes based on gross sales and/or receipts shall, upon termination thereof, submit a sworn statement of its gross sales and/or receipts for the current year. If the tax paid during the year be less than the tax due on said current year gross sales and/or receipts, the difference shall be paid before the business is considered officially retired.

Rules and Regulations governing A, B, C, and U of Article II and Article IV

²⁶SITUS OF THE TAX

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

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

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

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

2. Branch or Sales Office - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

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

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

²⁶ Ord. No. 730-2017 -local tax code a.doc

5. Experimental Farms - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic²⁷ livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under section 52 (A), Article II of this Ordinance.

(b) Sales Allocation

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

Sixty percent (60%) to the city or municipality where the factory is located; and
Forty percent (40%) to the city or municipality where the plantation is located.
5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

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

²⁷ Ord. No. 730-2017 -local tax code a.doc

(c) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article II, Section 52 of this Ordinance unless the exporter maintain in said city or ²⁸municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

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

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

E. ON CONTRACTORS AND OTHER INDEPENDENT CONTRACTORS, in accordance with the following schedule:

Gross Sales/Receipts for the preceding calendar year		Amt. Tax/Annum	
Less than P 15,000.00			P 171.60
15,000.00	or more but less than	20,000.00	300.00
20,000.00	or more but less than	30,000.00	499.20
30,000.00	or more but less than	40,000.00	762.40
40,000.00	or more but less than	50,000.00	1,089.00
50,000.00	or more but less than	75,000.00	1,742.40
75,000.00	or more but less than	100,000.00	2,395.00
100,000.00	or more but less than	150,000.00	3,593.60
150,000.00	or more but less than	200,000.00	4,791.60
200,000.00	or more but less than	250,000.00	6,588.60
250,000.00	or more but less than	300,000.00	8,385.00
300,000.00	or more but less than	400,000.00	11,180.40
400,000.00	or more but less than	500,000.00	14,973.80
500,000.00	or more but less than	750,000.00	16,788.75
750,000.00	or more but less than	1,000,000.00	18,603.80
1,000,000.00	or more but less than	2,000,000.00	20,872.60
2,000,000.00	or more	at a rate not exceeding Seventy-Five Percent of One Percent (75% of 1%)	

F. TAX ON TOBACCO DEALERS AND PEDDLERS.

Definitions. – “**Wholesale tobacco dealers**” include persons who for themselves or on commission, sell or offer for sale cigars, cigarettes or manufactured tobacco in quantities larger than two hundred cigars, eight hundred cigarettes or five kilos of manufactured tobacco at any one time, or who sell or offer the same for the purpose of resale, regardless or quantity.

“**Retail tobacco dealers**” include persons who for themselves or on commission, sell or offer for sale not more than two hundred cigars, not more than eight hundred cigarettes, or not more than five kilos of manufactured tobacco at any time, and not intended for resale.

²⁹**G. TAX ON PEDDLERS.**

(1)	Wholesale peddlers of any article or merchandise carried in trucks or any other motor vehicles	-----	P400.00
(2)	Retail peddlers or any article or merchandise carried in trucks or any other motor vehicles	-----	400.00
(3)	Wholesale peddlers or any article of merchandise carried in motorized bicycle, tricycle other than those specified in No. 1 of this sub-section	-----	150.00
(4)	Retail peddlers of any article or merchandise carried in a motorized bicycle, tricycle other than those specified in No. 2 of this sub-section.	-----	150.00
(5)	Wholesale peddlers of any article or merchandise	-----	100.00

²⁸ Ord. No. 730-2017 -local tax code a.doc

²⁹ Ord. No. 730-2017 -local tax code a.doc

	carried in a cart, carretela or other vehicles drawn by animals.	-	
(6)	³⁰ Retail Peddlers of any article or merchandise carried in a cart, carretela or other drawn by animals	-----	100.00
	In addition to the above imposition, a peddler of textiles, jewelry, perfumes, and other luxury articles shall pay.	-----	
		-	100.00
(7)	Wholesale/retail peddlers of any other article or merchandise carried by a person.	-----	
		-	50.00

H. TAX ON DELIVERY VAN OR TRUCKS.

Manufacturers or producers of, or dealers in, distilled spirits, products other than distilled spirits, fermented liquors, soft drinks, cigars and cigarettes, delivering or distributing their products to sales outlets or selling to consumers, whether directly or indirectly, within the city.

4 to 6-wheeler truck/van	-----	P	550.00
Above 6-wheeler truck/van	-----		750.00
Motorized tricycle/motorela	-----		250.00
Motorcycle	-----		100.00
Mayor's Permit Fee	-----		30.00
Sticker Fee	-----		Actual Cost

Exemption:

The manufacturers, producers, and dealers referred to in Sections (1) and (2) above shall be exempt from the tax on peddlers prescribed in the next preceding section of this Article.

I. TAX ON AMUSEMENT DEVICES.

(1)	Each Jukebox machine	-----	P	300.00
(2)	Each Machine or apparatus for visual entertainment	-----		300.00
(3)	Each apparatus for weighing persons	-----		175.00
(4)	Each pinball machine and other vending machine for any use	-----		350.00
(5)	Each machine or apparatus for printing letters	-----		100.00
(6)	Similar device for vending games of skills	-----		100.00
(7)	Coins operated amusement machine	-----		100.00
(8)	Video cassette recording/player/Betamax	-----		500.00

I. (A) –TAX ON COMPUTERIZED VIDEOMACHINE AND/OR INTERNET CAFÉ (embodied in Ordinance No. 96-011 dtd. 9/9/1996)

Imposition of Fees. – The operation of the computerized video machine through a franchise under certain conditions and imposing penalty for violation thereof.

- a. The operation of computer video machine and/or internet café is hereby allowed only through a local franchise issued by the City.
- b. The franchise shall state the number of computerized video machine unit in the operation of the business, and any additional unit shall be subject to the amendment of the franchise so as to include the number of additional units, and in no case shall said additional units be allowed to operate until the amendment franchise shall have been approved.
- c. The franchise holder or grantee shall, before establishing the video computerized machine and/or internet café, secure a business permit and license from the City Government and pay the corresponding franchise fee of P1,500.00 and the tax is P 100.00 per unit per year.

In case of newly started business, the tax shall not exceed 1/20 of 1 percent of the capital investment, in the succeeding calendar year, the tax shall be based on the gross sales or gross receipts for the preceding calendar year of:

³⁰ Ord. No. 730-2017 -local tax code a.doc

P 400,000.00 or less -----	3.0%
In excess of P400,000.00 -----	1.5%

- d. ³¹The franchise to be granted to the applicant shall be non-exclusive, but renewable at the option of the grantee sooner revoked for a cause and the business permit and license issued pursuant thereto shall likewise be renewable yearly under the same option and payment of corresponding tax, fee and other charges imposed in the franchise.
- e. Any person, corporation and/or business establishment operating without any franchise or operating business video machine and/or internet café in excess of the number applied for shall be penalized by imprisonment of not exceeding one (1) month and a fine of not more than P 5,000.00 and/or both fine and imprisonment at the discretion of the court.

J. TAXES ON BILLBOARDS, SIGNBOARDS ADVERTISEMENT.

(1) Billboards or signboards for advertisement of a business, per square meter of fraction thereof:	-----	
Single face	-----	100.00
Double face	-----	200.00
(2) Billboards or signs for professional person or fraction thereof.	-----	100.00
(3) Billboards, signs or advertisement for business and professions painted of any or structure and otherwise separated or detached therefrom per sqm or fraction or fraction thereof.	-----	100.00

The use of the public market water tank as billboard/advertisement shall be permitted only after public bidding to be held every two years which shall not be less than P3,000.00 per year payable within the first month of the twelve (12) month period.

Provided Further, that display of signs, signboards, billboards or advertisement/s exclusively in the open space of the Public Market, Integrated Bus Terminal and port areas in square meters or fraction thereof and annual fee/rental of the following:

Single face	P 200.00/sq. m.
Double face	300.00/sq. m.

Any person who shall be found violating this provision shall suffer a penalty of not more than one (1) month imprisonment and/or fine of not more than P1,000.00

(4) Advertisement by means of placards per s.q. or fraction thereof.	-----	100.00
(5) Advertisement for business on profession by means of slides in mores payables by owners of moviehouses.	-----	300.00
In addition to the taxes provided above, under items (1) to (5), inclusive, for the use of electric or neon lights in billboards, per sq. m. or fraction thereof.	-----	100.00
(6)	-----	1,000.00
Mass display of signs:	-----	1,500.00
From 100 to 250 display signs	-----	2,000.00
From 251 to 500 display signs	-----	2,500.00
From 501 to 750 display signs	-----	3,000.00
From 751 to 1,000 display signs	-----	
1001 or more display signs	-----	
(7) Advertisement by means of vehicles, balloons, kits, etc.	-----	200.00
Per day or fraction	-----	300.00
Per week or fraction	-----	500.00

³¹ [Ord. No. 730-2017 -local tax code a.doc](#)

Per month or fraction -

-

Signs, signboards, and advertisement displayed at the place where the profession or business advertised is being conducted shall, however, be exempt from the tax or fee herein provided.

K. TAX ON PRIVATE CEMETERIES AND MEMORIAL PARKS.

(1) Less than 2 hectares	-----	5,000.00
	-	
(2) 2 hectares to 5 hectares	-----	7,500.00
	-	
(3) More than 5 hectares	-----	10,000.00
	-	

L. BANKS AND OTHER FINANCIAL INSTITUTIONS

³²“**Banks and other financial institutions**” - include non-bank financial institutions, lending investors, finance and investment companies, pawnshops. Securities and foreign exchange, as defined under applicable law or rules and regulations hereunder.

On Banks and other financial institutions, at the rate not exceeding seventy-five percent (75%) of one percent (1%) on the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rental on property and profits from exchange or sales of property, insurance premiums.

In case of newly started business, the tax shall be 1/20 of 1% of the capital investment.

M. ON BOARDING HOUSES WITH ACCOMMODATIONS FOR:

	Amount of Tax Per Annum
³³ Less than 10 boarders	P 300.00
10 to 19 boarders	500.00
20 to 39 boarders	750.00
40 or more boarders	1,000.00

N. TAX ON LODGING HOUSES:

Definition. - "**Lodging house**" includes any house or building, or portion thereof, in which any person or persons may be regularly harbored or received as transients for compensation. Tavern or inns shall be considered as lodging houses.

In case of a newly started business, the tax shall not exceed one-twentieth(1/20) of one percent(1%) of the capital investments, in the succeeding calendar year, the tax shall be based on the gross sales or receipts for the preceding calendar year of:

³⁴P400,000.00 or less ----- 3.0%
In excess of P400,000.00 --- 1.5%

**O. ON CAFES, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS
RESTAURANTS, SODA FOUNTAIN BARS, CARENDERIA OF FOOD
CATERING:**

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

"**Carenderia**" - includes any public eating place where foods already cooked are served at a price.

With gross sales and/or receipts for the preceding calendar year	Amount of Tax
in the amount of:	Per Annum

³² Ord. No. 730-2017 -local tax code a.doc

³³ Ord. No. 730-2017 -local tax code a.doc

³⁴ Ord. No. 730-2017 -local tax code a.doc

³⁵ Less than P2,000.00	-----	P 45.00
P 2,000.00 or more but less than P 3,750.00	-----	75.00
P 3,750.00 or more but less than 4,500.00	-----	105.00
P 4,500.00 or more but less than 6,125.00	-----	135.00
P 6,125.00 or more but less than 7,250.00	-----	165.00
P 7,250.00 or more but less than 8,750.00	-----	195.00
P 8,750.00 or more but less than 10,275.00	-----	225.00
P10,275.00 or more but less than 12,125.00	-----	270.00
P12,125.00 or more but less than 15,250.00	-----	330.00
P15,250.00 or more but less than 16,750.00	-----	375.00
P16,750.00 or more but less than 18,250.00	-----	405.00
P18,250.00 or more but less than 20,625.00	-----	435.00
P20,625.00 or more but less than 23,375.00	-----	525.00
P23,375.00 or more but less than 27,000.00	-----	600.00
P27,000.00 or more but less than 30,000.00	-----	675.00
³⁶ P30,000.00 or more but less than 33,000.00	-----	750.00
P33,000.00 or more but less than 35,875.00	-----	825.00
P35,875.00 or more but less than 40,625.00	-----	915.00
P40,625.00 or more but less than 45,500.00	-----	990.00
P45,500.00 or more but less than 50,000.00	-----	1,050.00

There is hereby imposed a tax of Three Percent (3%) on the excess of P50,000.00 but less than P400,000.00 and in excess thereof One and One-Half Percent (1.5%)

In case of a newly started business the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be 1/20 of 1% of the capital investment.

If the business opens before the last quarter of the year the tax in the succeeding quarter or quarters shall be based on the gross sales for the preceding quarter at one-fourth (1/4) of the rate fixed above. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales for the preceding calendar year, or any fraction, as provided for in the same schedule.

In cases where a person conducts or operates two or more of the related businesses mentioned in this sub-section and in any one of sub-section A,B,C and Article IV of Title 11 of this Code, the tax shall be based on the combined total gross sales of said two or more related businesses.

In cases where a person operates a business mentioned in this Article, together with any of the businesses for which fixed taxes are levied in this Code, the sales or receipts of the latter shall not be included in the sales or receipts of the former for the purpose of computing the taxes due under this Article.

A Business subject to the above graduated fixed tax based on gross sales and/or receipts shall, upon termination thereof, submit a sworn statement of its gross sales and/or receipts for the current year. If the tax paid during the year be less than the tax due on said current year gross sales and/or receipts, the difference shall be paid before the business is considered officially retired.

P. ON HOTELS AND MOTELS BASED ON GROSS RECEIPTS FOR THE PRECEDING QUARTER.

Definition. "**Hotel**" includes any house or building or portion thereof, in which any person or persons may be regularly harbored or received as transients or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guests therein.

³⁷There is hereby imposed a tax Three Percent (3%) for less than P400,000.00 gross receipts and in excess thereof One and One-Half Percent (1.5%)

In case of newly started business, the tax shall be 1/20 of 1% of the capital investment.

Q. ON PRIVATE DETECTIVE OR SECURITY AGENCY

³⁵ Ord. No. 730-2017 -local tax code a.doc

³⁶ Ord. No. 730-2017 -local tax code a.doc

³⁷ Ord. No. 730-2017 -local tax code a.doc

³⁸There is hereby imposed a tax of 3% for less than P400,000.00 gross receipts and in excess thereof, 1.5%, in case of newly started business, the tax shall be 1/20 of 1% of capital investment.

R. ON REAL ESTATE DEALERS.

Definitions. – “**Real Estate Broker**” includes any person other than a real estate salesman as hereinafter defined, who for another, and for a compensation or in the expectation or promise of receiving compensation,

- (1) sells or offers for sale, buys or offers to buy, lists, or solicits for prospective purchasers, or negotiates the purchase, sale or exchange of real estate or interests therein;
- (2) or negotiates loans on real estate;
- (3) or leases or offers to lease or negotiates the sale, purchase or exchange of a lease, or rents or places for rent or collects rent from real estate or improvements thereon.
- (4) or shall be employed by or on behalf of the owner or owners of lots or other parcels of real estate at a stated salary, on commission, or otherwise, to sell such real estate or any parts thereof in lots or parcels.

“**Real estate salesmen**” means any natural person regularly employed by a real estate broker to perform in behalf of such broker any or all of the functions of a real estate broker. One act the character of which is embraced within the above definition shall constitute the person performing, or attempting to perform the same as a real estate broker.

But the foregoing definitions do not include a person who shall directly perform any of the acts aforesaid with reference to his own property, where such acts are performed in the regular course of, or as an incident to, the management of such property nor shall they apply to persons acting pursuant to a duly executed power-of-attorney from the owner authorizing final consummation by performance of a contract conveying real estate by sale, mortgage or lease; nor shall they apply to any receiver, trustee or assignee in bankruptcy or insolvency, or to any person acting pursuant to the order of any court; not to a trustee selling under a deed of trust.

“**Real estate dealer**” includes any person engaged in the business of buying, selling, exchanging, leasing, or renting property as principal and holding himself out as a full or part-time dealer in real estate or as an owner of rental property or properties rented or offered for rent for an aggregate amount of one thousand pesos or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is the owner or sub-lessor of property rented or offered for rent for an aggregated amount of one thousand pesos or more a year. As owner of sugar lands, however, which are subject to a tax under C.A. 567, he shall not be considered as a real estate dealer under this definition.

“**Lessor of real estate**” - based on gross receipts for the preceding year, at rates not exceeding the following:

There is hereby imposed a tax of ³⁹Three Percent (3%) for less than P400,000.00 gross receipts and in excess thereof, a tax of One and One-Half Percent (1.5%)

In case of newly started business, the tax shall be 1/20 of 1% of capital investment.

S. ON THE BUSINESS OF OPERATING PRIVATELY-OWNED PUBLIC MARKET

There is hereby imposed a tax of ⁴⁰3% for less than 400,000 pesos gross receipts and in excess hereof a tax of one and one-half percent (1.5%)

In case of newly started business, the tax shall be 1/20 of 1% of capital investment.

³⁸ Ord. No. 730-2017 -local tax code a.doc

Ord. No. 730-2017 -local tax code a.doc³⁹

⁴⁰ Ord. No. 730-2017 -local tax code a.doc

T. ON OPERATORS OR OWNERS OF RICE OR CORN MILLS ENGAGED MAINLY IN THE MILLING OF RICE AND CORN BELONGING TO OTHER PERSONS IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

⁴¹*There is hereby imposed a tax of 3% for less than P400,000.00 gross receipts and in excess thereof, 1.5%., In case of newly started business, the tax shall be 1/20 of 1% of capital investment.*

Article III - On Amusement Places

SEC. 53 – Definitions. "**Amusement**" is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, avocation, and pastime of fun.

"**Amusement place**" means a place or plaza, a compound, a building or portion thereof, whether enclosed or unenclosed, primarily for recreation or entertainment purposes.

For purpose of this Article, such places or establishment in Oroquieta City, as are enumerated herein, shall be considered as amusement places.

"**Bars**" include any place where malt or intoxicating liquors whether fermented or distilled, are sold, disposed of, or given away for compensation, even without food. Where the service of hired hostesses and/or waitresses may or may not be employed, and where customer are entertained by occasional dancing to music furnished by a jukebox, or the like, or rendered by a combo of not more than six persons.

If the services of a regular dance orchestra or at least seven person are employed, the place shall be classified as a night club.“ For purposes of this Article, a cocktail lounge“ is considered a bar even if there are no hostesses or waitresses to entertain customers.

"**Boxing exhibitions**" include every exhibition of the martial arts of attack and defense with glove fists, including Thai boxing, where the feet are also used for offense.

"**Cabaret**" includes any place, building, or portion thereof where, for a consideration of a fixed fee, customers are allowed to dance with "taxi-dancers" or "ballerinas" to the accompaniment of music provided by an orchestra, jukebox, or record player provided by the owners, proprietors, or lessors, of the place or building.

"**Club**" includes any regularly-organized club, voluntary association, or other organization maintained, conducted, or controlled by, and for the amusement, recreation, or improvement of, the members thereof for which an initiation is usually required and membership dues or fees are paid before admission, on the strictest condition that the same is not operated for profit.

"**Cockpit**" includes any place, compound, building or portion thereof where money is bet as a mandatory consideration on the outcome of a fight between two or more roosters armed with gaffs or slashers, and where the customers thereof participate actively by making bets or wagers on either of the rooster protagonists.

"**Coliseum**" includes an amphitheater, stadium or large theater, whether enclosed, covered or otherwise, were public meetings, or professional or non-professional athletic competitions, including boxing exhibitions, are held.

"**Dance hall**" includes any place or establishment where a portion of the building, or the entire building itself, is rented out of halls, parties or other occasions where dancing is conducted.

"**Dancing school or dancing pavilion**" includes any place or establishment where ballroom dancing is taught and permitted to the public in consideration of an enrollment fee, entrance fee, admission fee, membership fee or any other fee.

"**Golf link, driving range, or mini-golf and putting courses**" includes any place, compound, or any portion thereof where, for a fee of compensation, customers are allowed to play golf or simulated golf

⁴¹ Ord. No. 730-2017 -local tax code a.doc

games, or for practicing golf driving or putting.

"**Jai-Alai "Fronton"** includes a place or building, whether enclosed or unenclosed, covered or uncovered, or a portion thereof, where the games of Basque pelota“ (a game of skill, including the game of pala, raqueta, costapunta, remonte, and mano)“ are played by professional players, and where the general public participate actively by placing bets either directly or by means of a totalizer.

"**Night or day club**" includes places frequented at nighttime or daytime, as the case may be, subject to curfew regulations, where food, wines and drinks are served, to the accompaniment of music furnished by the owner or operator, and the patrons are allowed to dance with their own partners, or with hostesses furnished by the management.

"**Race track**" includes any place or compound, where exhibitions of speed for consideration of a purse or a prize, are conducted by the competitors, usually on horses or any other animals, or by the animal itself, (as in dog racing), it shall also include exhibitions of speed for a consideration, of a purse or a prize or event without said consideration or bicycles, or such powered conveyance as motorcycles, automobiles or race cars.

"**Super Club**" includes any establishment where food and drinks are served to its patrons, to the accompaniment of music furnished by such establishment with musicians under its employ or by jukeboxes or record players installed within its premises, and where patrons are allowed to dance only with partners whom they bring along.

"**Theater or Cinema house**" includes any place, building, or enclosures where motion picture are exhibited, and/or presentation of plays or other shows, including performances, stage shows, musical or dramatic shows, concerts, gymnastics or acrobatic feats, are held.

SEC. 54 - Imposition of Tax. There is hereby imposed an annual tax on amusement places, as herein classified, unless a specific time for such payment is provided, as follows:

	Annual Tax
A. Bath houses, swimming pools, resorts, and other similar places	----- ⁴² 1,000.00
B. Golf Links	-----500.00
Mini Golf	-----300.00
C. Merry-go-round, roller-coaster, Ferris-wheels, swing, shooting galleries, and other similar contrivances –	
-per day for the first 10 days	----- ⁴³ 100.00/day
-per day thereafter	-----50.00/day
Amusement tax on admission 30% of gross receipts	
D. Race tracks for conducting horse races	-----5,000.00
1. Per day of fraction thereof	-----300.00
E. Skating rinks	-----800.00
F. Bowling alleys:	
1. Automatic, per lane	-----1,000.00
2. Non-automatic, per lane	-----500.00
G. Boxing, wrestling and basketball contest exhibitions	
Amusement tax on admission - 30% of gross receipts	-----1,000.00
H. Cabaret and Dance Hall	-----3,000.00
I. Billiard and Pool halls or Paleng Places:	
1. For the first table	-----500.00
2. For each additional table	-----100.00

⁴² [Ord. No. 730-2017 -local tax code a.doc](#)

⁴³ [Ord. No. 730-2017 -local tax code a.doc](#)

J. Circuses, carnivals, fun houses and the like:

- | | | | |
|----|---|-------|------------|
| 1. | Those with an area for more than 1,000 sq. m. | | |
| - | per day for the first 10 days | ----- | 100.00/day |
| - | and per day thereafter | ----- | 50.00/day |
| 2. | Those with an area of 1,000 sq. m. or less: | | |
| - | per day for the first 10 days | ----- | 100.00/day |
| - | and per day thereafter | ----- | 50.00/day |

Amusement tax on admission - 30% of gross receipts

K. Cockfighting:

- | | | |
|------------------------------------|-------|-----------|
| Cockpits | ----- | 10,000.00 |
| Per hackfight – ordinary | ----- | 20.00 |
| Per hackfight – derby or pintakasi | ----- | 100.00 |

Holding of:

- | | | | |
|----|--------------------------------|-------|----------|
| a. | International derby cockfights | ----- | 5,000.00 |
| - | per hackfight (Int'l. derby) | ----- | 500.00 |
| b. | Local senior derby cockfights | ----- | 1,000.00 |
| - | per hackfight (local derby) | ----- | 500.00 |
| c. | Local junior derby cockfights | ----- | 800.00 |

Amusement tax on admission - 30% of gross receipts

1. Definition of Terms. - For purposes of these rules and regulations, the following terms shall mean and be interpreted as indicated hereunder:

- a) **Cockfighting** - shall embrace and mean the commonly known game or term "cockfighting derby", "pintakasi" or "tupada", or its equivalent terms in different Philippine localities.
- b) **Bet Taker or Promoter** - A person who calls and takes care from bets owners of both game cocks and those other betters before the orders commencement of the cockfight and thereafter distributes won bets to the winners after deducting certain commission.
- c) **Gaffer (Naga Tari)** - A person knowledgeable in the art of arming fighting cocks with gaff or gaffs on either or both legs.
- d) **Referee (Sentenciador)** - A person who watches and oversees the proper gaffing of fighting cocks, determines the physical condition of the fighting cocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision by word or gestures the result of the cockfight by announcing the winner or declaring a tie or no contest game.
- e) **Better** - A person who participates in cockfights and with the use of money or other things of value, bets with other bettors or through the bet-taker or promoter and wins or loses his bet depending upon the result of the cockfight, as announced by the Referee or Sentenciador. He may be the owner of the fighting cock.

2. Cockpits and Cockfighting in General.

a. Who may own, operate and manage -

- (1) Only Filipino citizens, not otherwise inhibited by existing laws shall be allowed to own, manage and operate cockpits.
- (2) Cooperatives capitalized by Filipino citizens may own, manage and operate cockpits.

b. Number of Cockpits –

- (1) Only one (1) cockpit shall be allowed in the City of Oroquieta, however if the population will reach more than one hundred thousand (100,000), two (2) cockpits may be established, maintained and operated.

Cockpit Site and Construction -

- (1) Site - No cockpits shall be allowed within Five Hundred (500) meters from any school

premises, church premises, barrio hall premises or any public building.

(a) Those not properly located - Owners, lessees or operators, whose cockpits now in existence and do not conform to this requirement (as to site) are given three (3) years from May 9, 1974, to comply herewith.

(2) Construction Requirement -

(a) Building Permit - Before cockpits may be constructed at such area as prescribed in paragraph 30 hereof, a Plan for such construction shall be submitted to the City Engineer, as the case may be.

(b) Plan of Cockpit - As required by ordinance, a Plan or Design for cockpit, shall be submitted to the City Engineer, as the case may be, who shall approve both such Permit and Plan if these are in accordance with existing Building Code, Ordinance, or engineering laws or practices.

Holding of Cockfights -

(1) Time and place - Cockfights shall be allowed only in licensed cockpits during:

- (a) Sundays
- (b) Local Holidays
- (c) Local Fiestas for not more than (3) days;
- (d) A similar three-day period during agricultural, commercial or industrial fair carnival or exposition upon resolution of the City Council of Oroquieta City and upon recommendation of the City Mayor to Zone Director subject to the following conditions:

(1) No cockfighting on the occasion of such fair, carnival or exposition shall be allowed within the month of a local fiesta or for more than two (2) occasions each year in the same city or municipality; and

(2) No cockfighting shall be held on:

- a. December 30 - Rizal Day;
- b. June 12 - Philippine Independence Day
- c. November 30 - National Heroes Day
- d. Holy Thursday and Good Friday
- e. Election or Referendum Day; and
- f. Registration Days for such election or referendum

Cockfighting for Entertainment of Tourists or for Charitable Purposes, upon resolution of the City Council of Oroquieta and upon recommendation by the City mayor to the Zone Director.

1) **Cockfighting for Entertainment of Tourist or for Charitable Purposes** - Subject to the preceding subparagraph hereof, the Director General of the Philippine National Police or his authorized representatives may also allow the holding of cockfighting for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayan", or for the support of national fund-raising campaign for charitable purposes as may be authorized by the Office of the President, upon resolution of city council, in licensed cockpits or in playgrounds or parks; Provided, that this privilege shall be extended for only one time, for a period not exceeding three days, within a year to a province, city or municipality.

2) **Authorized representative of the Director General of the Philippine National Police** - The Zone Director is authorized to approve or allow the cockfights for the above purposes.

Other games during cockfights prescribed - No gambling of any kind shall be permitted on the premises of the cockpit or place of cockfighting during cockfights. The owner, manager or lessee of such cockpit and the violators of this injunction shall be criminally liable under paragraph 6 hereof.

3) **Licensing or Cockpits, Requirements** - The following are the requirements for the issuance of a license to operate cockpits:

a) **New License** - Every application for new license to own, operate or manage a cockpit shall be submitted to the PNP Zone Director, upon recommendation by the City Mayor, and upon payment of taxes and fees and with a certification from the City Engineer that the cockpit was constructed in accordance with the approved plan within the appropriate site.

- (1) Plan of Cockpit, approved by the City Engineer concerned and a Certification by him to the effect that it was constructed in accordance with Plan approved by him in the appropriate area allowed by this law or ordinance.
- (2) Official Receipt showing payment of the city taxes, fees and other charges as promulgated by the City Council of Oroquieta City.
- (3) License to Operate Cockpit to be issued by City Mayor with recommendation for approval duly accomplished.

b) **Renewals (Annual)** - PNP Zone Director shall require the submission of the following before taking action therein:

- (1) Official Receipt for the payment of city taxes and fees; and
- (2) For cockpits constructed more than ten (10) years, a Certification by the City Engineer concerned, to the effect that such cockpit is free from material structural hazards.

4) Cockfighting Officials - Gaffers, referee or bet takers or promoters shall not act as in any cockfight herein authorized without first securing a license renewable every year on their birth-month from the city where such cockfighting is held. For this purpose, cities may charge a tax of twenty pesos. Only licensed gaffers, referees, bet takers or promoters shall officiate in all kinds of cockfighting in these rules and regulations.

5) Penal Provision - Any violation of the provisions and regulations shall be punished as follows:

a) *When the Offender is:* the financier, owner, manager or operator of a cockpit, or the gaffer, referee or bet taker in cockfights; or the offender is guilty of allowing, promoting or participating in any other kind of gambling in the premises of cockpits during cockfights, by prison correctional in its maximum period and a fine of P2,000.00 with subsidiary imprisonment in case of insolvency.

b) *Others:* In case of any other offender, by prison correctional or a fine of not less than P600.00 or more than P2,000.00 or both, such imprisonment and fine at the discretion of the court, with subsidiary imprisonment in case of insolvency.

c) *Military Personnel:* All officers and enlisted men of the Philippine National Police are directed and enjoined to faithfully follow and observe the rules set forth and any violation thereof by such officers and men will be dealt with punitively and administratively in accordance with law and regulations.

L. Clubs:

- | | | |
|------------------------|-----------------------|----------|
| 1. Day or Night Clubs | ----- ⁴⁴ P | 2,000.00 |
| 2. Day and Night Clubs | ----- | 2,000.00 |

M. Theaters and cinematographs:

- | | | |
|--|-------|----------|
| a. itinerant operators plus P20.00 for the whole season permit fee | ----- | 25.00 |
| b. with orchestra only with seating capacity of less than 500 persons | ----- | 1,125.00 |
| c. with balcony and orchestra with seating capacity from 500 to 999 persons | ----- | 1,350.00 |
| d. with balcony and orchestra with seating capacity of 1,000 persons and above | ----- | 2,250.00 |
| e. with lodge, balcony and orchestra | ----- | 3,000.00 |

An additional tax of 100% of the amount prescribed above shall be imposed on air-conditioned theaters and cinema houses plus 30% amusement tax per admission ticket payable to the City Treasurer.

⁴⁴ Ord. No. 730-2017 -local tax code a.doc

N. Bars	-----	⁴⁵ 1,800.00
Cocktail lounges, disco houses	-----	1,800.00
O. Jai-Alai Fronton Booking Agency	-----	1,000.00

Article IV - On Service Establishment

SEC. 55. *Definitions.* “*Service Establishment*” includes any place, compound, building, or portion thereof, therein the organized system of apparatus, appliances, commodities or employment, whether skilled or semi-skilled, is offered to the public for a consideration, to make fit or keep in serviceable or useful manner, the thing or things for which such service or knowledge is applied.

“**Business Agent (*Agentes de negocios*)**” 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.

“**Collective Agency**” includes any person other than a practicing Attorney-at-Law engaged in the business of collecting or using debts or liabilities placed in his hands, for said collection or suit, by subscribers or customers applying and paying therefor; while a “*Mercantile Agency*” is any person engaged in the business of gathering information as to the financial standing ability, or credit of persons engaged in business, and reporting the same to subscribers or to customers applying and paying therefor.

“**Contractor**” is deemed synonymous with the term "Builder" and, hence any person who undertakes or offers to undertake bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck or demolish by building, highway, road, railroad, excavation or other structure, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structures or works in connection therewith. The term contractor includes sub-contractor and specially contractor.

SEC. 56 - *Imposition of Tax.* There is hereby imposed a tax on the following business establishments which principally render services, to wit:

- Accounting-business management agencies
- Advertising services
- Arrastre services
- Assaying laboratories
- Barber shops
- Battery charging shops
- Beauty parlors
- Bicycle and/or tricycles and construction and/or repair shops for motor vehicles
- Blacksmith
- Booking offices for local exchange (except imported films)
- Bridge Contractors
- Brokerages
- Building contractors
- Business agents and other independent contractors (juridical of natural) not included among individuals subject to the occupation tax under Article 1, Chapter 11, Title 11 of this Code, and whose activity consists essentially of the sale of all kinds of services for a fee.
- Cinematographic film owners, lessors or distributors
- Collecting agencies
- Commercial and immigration brokers
- Demolition contractors
- Drilling apparatus
- Drafting services
- Dry-cleaning or steam laundry establishments
- Dyeing establishments
- Employment agencies
- Engraving plants
- Escort services
- Filling, demolition and salvage work
- Fish brokers
- Funeral parlors

⁴⁵ [*Ord. No. 730-2017 -local tax code a.doc*](#)

Furniture shops
 Garage
 Gasoline, diesel fuel services stations
 General building contractors
 Goldsmiths and silversmiths
 Hemp-grading establishments
 House and/or sign painters
 Indentors and/or Indent services
 Installers of water system, and gas or electric light heat or power
 Irrigation contractors
 Lathe machine shops
 Lighterages
 Mat-making shops
 Milliners of hatter shops
 Mine drillers
 Off-track betting centers for races
 Painting shops
 Plumbing installations
 "Perma pres" establishments
 Persons engaged in the installation of gas or electric light, heat, or power
 Plating establishments
 Plastic laminations shops
 Photography studios
 Photo shops, developing, printing, enlarging shops
 Photostatic, white/blue printing
 Physical culture and body-building gymnasiums
⁴⁶*Private hospitals and clinics*
 Public ferries
 Proprietors or operators of bulldozers and other heavy equipment made available to others for a consideration
 Purchasing warehouses and bodegas
 Purchasing agents and/or purchasing agencies
 Reducing saloons
 Recapping plants
 Rental of equipments, furnitures, bicycles, vehicles, suits skates, trucks, etc.
 Recopying or duplicating services
 Rent a car services
 Repair and welding shops or ships, barges tugboats and the like
⁴⁷*Rice or Corn Millers*
 Road contractors
 Roasting of pigs, fowls not sold for retail
 Salvage work contractors
 Sand and Gravel contractors
 Sawmills under contract or saw and/or out logs and lumbers belonging to others
 Sculpture shops
 Ship Chandlers
 Shoe repairing shops, by machine or any mechanical contrivances
 Shops for planing or surfacing and recutting of lumber and sawmills under contract to saw or cut logs belonging to others
 Shops for shearing animals
 Smelting shops
 Specially contractors
 Stevedoring services
 Stables
 Tailors
 Tanneries
 Telephone or telegraph lines or exchanges
 Travel agencies
 Upholstery shops
 Vaciador shops
 Vocational and/or driving schools
 Vulcanizing shops
 Waterworks contractors
 Watch repair center and shops
 Woodcarving handicraft shops
 Luxury services ⁴⁸*and other services similar in nature:*

⁴⁶ [*Ord. No. 730-2017 -local tax code a.doc*](#)

⁴⁷ [*Ord. No. 730-2017 -local tax code a.doc*](#)

⁴⁸ [*Ord. No. 730-2017 -local tax code a.doc*](#)

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

For effective implementation of this section, The City Treasurer is hereby authorized to prepare an annual minimum declaration of gross sales or receipts for each type or category of business, using a reasonable and accurate determinant factors in business operation, such as, but not limited to, estimated daily gross sales or receipts, rental of space, salaries/wages of employees, location of the business, gross monthly/quarterly purchases and other indicators of income.

Should a contractor undertakes to furnish the materials and labor in the construction work, the costs of such materials and labor shall be deducted from his gross receipts for the purpose of determining the tax due from him.

In case of a newly started business the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be 1/20 of 1% of the capital investment.

If the business opens before the last quarter of the year the tax in the succeeding quarter or quarters shall be based on the gross sales for the preceding quarter at one-fourth (1/4) of the rated fixed above. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales for the preceding calendar year, or any fraction, as provided in the same schedule above.

In cases where a person conducts or operates two or more of the related businesses mentioned in this article and any one of sub-section A,B,C, and U of Section 15, Article 11, Title 11 of this Code, the tax⁴⁹ shall be based on the combined total gross sales of said two or more related businesses.

In cases where a person operates a business mentioned in this article together with any of the businesses for which fixed taxes are levied in this Code, the sales or receipts of the latter shall not be included in the sales or receipts of the former for the purpose of computing the taxes due under this Article.

All business contractors who do not have their main or branch offices in Oroquieta City, but who are undertaking projects within the city of Oroquieta shall be subject to the "SITUS OF TAX" as provided in this ordinance.

"Provided, that in every project to be implemented by the National Government Agencies or by the Province of Misamis Occidental within the territorial jurisdiction of Oroquieta City, that is awarded to the non-resident contractors, a Memorandum of Agreement shall be entered into by the City Mayor in behalf of the LGU of Oroquieta City, the national government agency/ies concerned or the province of Misamis Occidental and the non-resident contractor concerned (winning bidder) to the effect that the provision of Ordinance No. 19, Section 56, par. 9 thereof, shall be strictly enforced. Provided further, that the Office of the City Treasurer shall spearhead to facilitate in the enforcement of this provision.

Article V - On Operators of Massage, Steam or Sauna Bath Facilities

SEC. 57 – Definitions. For purposes of this Article, the following terms, words or phrases shall be taken to mean or understood in the sense indicated herein below.

"Massage, Steam or Sauna bath parlors" shall include such establishment or places where therapeutic massage, steam or sauna bath facilities, or the combination of any of the preceding, are being provided to customers or patrons, whether they be for medical, health or relaxation purposes.

"Therapeutic massage" is herein understood as a form of therapy in soothing the nerves for medical, health or relaxation purposes through the application of a scientific system or method of massaging the human body.

"Masseur or Masseuse" shall refer to a person licensed by the Department of Health as an expert in the art of treating the body by rubbing, kneading or the like, to stimulate circulation or increased suppleness.

"Attendant" shall refer to a person who shall have undergone the necessary training as provided herein and shall have qualified to render massage for the purpose aforesaid.

⁴⁹ Ord. No. 730-2017 -local tax code a.doc

“Operator” shall include the owner, manager, administrator or any other person who operates, or is responsible for the operation of, a business establishment offering massage, steam or sauna bath facilities, or the combination of any of them, or all of them at the same time.

“Stay-in” shall be taken to mean as the practice of staying indoors within the massage, steam or sauna parlor during the curfew hours in cooperation with the military authorities.

“Turkish bath” is herein understood as a kind of bath in which heating is induced by exposure to high temperature, rubbing, kneading, or the like.

SEC. 58 - Imposition of tax. There is hereby imposed a license tax of two hundred fifty pesos (P250.00) per cubicle, per annum, on operators of steam bath, sauna, massage clinic and other similar establishment.

All hotels, barbershops, beauty parlors and gymnasium providing for massage, steam or sauna bath facilities shall be covered by this Article, except those barbershops, beauty parlors and gymnasiums where the treatment are part of the services or necessary to the physical education exercises, respectively, and where the massagist or attendant and the customers are of the same sex.

SEC. 59 - Rules and Regulations governing this Articles. a) **Number of cubicles** - No massage, steam or sauna bath parlors with less than twenty (20) cubicles shall be allowed to operate within the City of Oroquieta. Hotels having less than twenty (20) cubicles shall be allowed to operate, however, on the condition that they restrict their clientele to their hotel guests only.

Massage, steam or sauna bath parlors with less than twenty (20) cubicles which are already existing shall be given a grace period of three (3) months from the approval of this Code within which to comply with this provision.

b) **Hours of operation** - The establishments covered by this Article shall be allowed to operate for a twenty-four (24) hour period every day of the week. For the duration of the curfew hours provided under Defense Department Order No. 735, dated January 4, 1973, prescribing guidelines for the observance of curfew hours and issuance of curfew passes, by virtue of Proclamation No. 1981, and General Orders Nos. 4 & 21, dated September 22, 1972, and January 16, 1973, respectively, as amended by General Order No. 44, dated March 5, 1974, "stay-ins" shall be allowed on the strictest condition that the owners or operators shall be responsible for the customers "staying-in" in their massage, steam and sauna parlors.

c) **Work qualifications** - Persons who desire to work or be employed as masseurs, masseuse, attendants or helpers in massage clinics, therapeutic parlors or sauna bath establishments, must meet the following requirements, to wit:

1. He or she must undergo training in therapeutic massage in any government hospital, which shall provide the necessary personnel and equipment thereto. For this purpose, said trainee shall pay a training fee of fifty pesos (P50.00) and, after a training period of not less than three (3) weeks shall be issued a certificate of completion, whereupon the necessary license shall be issued to said trainee.

In case the government hospital, as of the moment does not have the necessary facilities for training said applicants, they may avail of the services of licensed masseurs and physicians hired by the respective massage, steam and sauna parlors after payment of the Mayor's permit.

Thereafter they shall be given a temporary permit to practice the profession until the government hospital shall possess the necessary facilities for said training.

2. He or she not be suffering from any communicable disease, and for this purpose, said person shall, before entering said employment, be required to submit himself/herself to physical and medical examination, including a smear test, by a government physician designated by the Chief of the Health Department or his authorized representatives, and shall repeat these physical and medical examinations once every three (3) months, or oftener, as may be required by the aforesaid Health Department official. Said employee must always carry on his person his Health Certificate, duly issued by the City Health Department, and shall produce and exhibit the same upon demand by any official authorized to do so.

3. He or she must, before entering said employment, secure a police clearance from the Oroquieta City Police Department.

4. He or she must have the required Mayor's Permit after paying the amount of fifty pesos (P50.00) therefore, and only after complying with all the requirements herein may he or she be employed.

5. He or she must not be less than eighteen (18) years old, except the licensed masseur or masseuse who must be at least twenty-one (21) years old.

d) **Inspection** - Health clinics, therapeutic parlors and sauna bath establishments shall be open to inspection at all times during business hours to the officers or the Oroquieta City Health Department subject to the control of the Mayor, and in coordination with the Department of Tourism who has jurisdiction over massage, steam and sauna parlors.

e) **Sauna or Steam bath facilities necessary** - No therapeutic parlor of health clinic may be constructed, established or maintained without the corresponding sauna or steam bath facilities also being offered to the customers.

f) **Approval of plans by City Engineer** - All plans and specifications for the construction of therapeutic parlors in Oroquieta City shall be signed by a duly licensed engineer, architect, or interior decorator, and approved by City Engineer of Oroquieta.

g) **Curtains and swinging Doors** - Each cubicle shall be provided only with curtains or swinging doors without locks.

h) **Blind Attendants** - Therapeutic parlors, health clinics and sauna/steam bath parlors shall employ ten per centum (10%) of their entire personnel complement for the employment of blind attendants, as certified by the Department of Social Welfare, upon recommendation by the City Mayor. They shall be subject to all the health and medical examinations provided herein, together with the necessary police clearances. They shall, however, be exempted from the payment of the Mayor's Permit fee.

SEC. 60 – Penalty. Any person violating the provisions of this Article shall, upon conviction thereof, be punished by a fine of not less than one hundred pesos (P100.00) nor more than two hundred pesos (P200.00), or by imprisonment of not less than thirty (30) days nor more than (6) months, or both such fine and imprisonment. However, the massage, steam or sauna bath parlor shall continue conducting its business, pending resolution of the case. In the case of corporations, partnerships or other juridical entities which violated these provisions, the manager, managing partner or members of the board of directors shall be held criminally liable.

Article VI - Liquor Tax

SEC. 61 - Definitions. For purposes of this Article, a) “*Distributor*” shall mean a person, firm or corporation that manufactures, distills, ferments, brews, bottles, cans, imports, receives consignments, or otherwise acts as agent of intoxicating liquors and alcoholic beverages for the purpose of distributing, selling, dispensing or otherwise disposing of such intoxicating liquors and alcoholic beverages to wholesalers or retailers.

b) “*Intoxicating Liquor*” shall include any liquor, distilled, fermented, such as wine, whisky, brandy, rum, gin, vodka and other or like alcoholic or hard drinks with over 30% proof strength.

c) “*Alcoholic beverages*” shall include and mean any undistilled, fermented or brewed liquor, or beer (malt, lager, book of draught) or any fermented vinuous and other or like spirituous beverages, including tuba, basi, and tapuy, with proof strength not exceeding 30%.

d) The phrase “*doing business*” shall refer to the distribution, delivery and/or sale of liquor within or from the City of Oroquieta of the said commodities; “locally manufactured” shall refer to liquors, beverages, beers and other intoxicating liquors manufactured, processed or brewed within the City of Oroquieta; and “imported” shall refer to those manufactured, processed or brewed outside the territorial limits of the Republic of the Philippines.

SEC. 62 - Time of payment; surcharge for late payment. The tax herein provided shall be paid by the distributor on or before the 20th day of every month following the distribution, sale or disposition of intoxicating liquors or alcoholic beverages, and failure to comply with the provisions hereof shall subject the distributor to a surcharge of ten per centum“ (10%) of the unpaid tax.

SEC. 63 - Rules and Regulations governing this Article. a) Every distributor of intoxicating liquors or alcoholic beverages under this Article shall file with the City Treasurer not later than the 20th day of every month a sworn statement in duplicate, setting forth therein the true and correct number of cases or cartons of intoxicating liquors or alcoholic beverages distributed, sold or dispensed by him during the preceding month.

When the public interest so demands, however, the City Treasurer may require the distributor to furnish him with any other true and correct date necessary in the enforcement of this Article.

b) It shall be the duty of every buyer of intoxicating liquors or alcoholic beverages, be a wholesaler or retailer, to keep a true and correct record of the quantity of intoxicating or alcoholic beverages distributed, sold, or dispensed to him by the distributor every month, said record to be supported by the delivery sales invoices issued to him by the distributor.

SEC. 64 – Penalty. Any manufacturer, brewer, distiller, importer, dealer or distributor of intoxicating beverages or liquor who violates the provisions of this ordinance shall upon conviction be punished by a fine of not less than TWO HUNDRED (P200.00) PESOS or more than FIVE HUNDRED (P500.00) PESOS or an imprisonment of not less than two months nor exceeding six (6) months or both such fine and imprisonment at the discretion of the Court.

In addition, the license for selling liquor shall be considered automatically canceled and the business ordered closed.

Article VII - On Shopping Centers

SEC. 65 – Definitions. For purposes of this Article, a "Shopping Center" includes a building, establishment, a place or part thereof, leased to different persons, but fewer than ten (10), to be used principally by them separately for selling assorted, non-perishable dry goods or merchandise, including refrigerated goods.

SEC. 66 - Imposition of Tax.

⁵⁰For a newly established shopping center, the tax shall be 1/20 of 1% of the capital investment, in the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales or receipts for the preceding calendar year of:

P400,000.00 or less, per year	--- ----- 3%
In excess of P400,000.00, per year	----- 1.5%

SEC. 67 - Rules and Regulations governing this Article. a) The owner or operator of a shopping center shall submit a sworn statement to the Office of the City Mayor and the City Treasurer containing a true and complete report of his operations.

b) In addition to the sworn statement required above, the owner or operator shall furnish the City mayor and the City Treasurer with copies of all the lease contracts and such other information as both officers may require.

SEC. 68 - Penalties. Any person who violates the provisions of Article shall pay a fine of ⁵¹One Thousand Pesos (P1,000.00) or imprisonment for a period of two (2) months, or both such fine and imprisonment, at the discretion of the Court.

⁵⁰ Ord. No. 730-2017 -local tax code a.doc

⁵¹ Ord. No. 730-2017 -local tax code a.doc

CHAPTER III - MISCELLANEOUS TAXES

Article I - On Franchises

⁵²**SEC. 69 - Imposition of Tax.** All laws to the contrary notwithstanding, including special laws granting franchise to certain business, there is hereby a tax on business enjoying a franchise; a tax of Seventy Five Percent (75%) of One Percent (1%) on the gross receipts during the preceding calendar year.

In the case of newly started business, the rate shall be 1/20 of 1% of the capital investment.

⁵³**PROVIDED, further, that in cases of motorized tricycle for hire, the minimum gross tax rate shall be Php 897.75 each term of operation equivalent to three (3) years;**

SEC. 70 - Time of payment: Surcharge for late payment. The tax herein imposed shall be due and payable directly to the Office of the City Treasurer on or before twentieth day of January, April, July, and October of each year.

Failure to pay the tax within the prescribed time shall render the taxpayer liable to pay a surcharge of 25% of the tax due plus 1% monthly interest.

⁵⁴**Presumptive Income Level.** For every tax period, the City Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to validate the declarations of gross receipts of each business classification.

For effective implementation of this section, The City Treasurer is hereby authorized to prepare an annual minimum declaration of gross sales or receipts for each type or category of business, using a reasonable and accurate determinant factors in business operation, such as, but not limited to, estimated daily gross sales or receipts, rental of space, salaries/wages of employees, location of the business, gross monthly/quarterly purchases and other indicators of income.

SEC. 71 - Rules and Regulations governing this Article. a) Unless otherwise specifically provided, it shall be the duty of every person engaged in any business under a franchise, to make a true and complete return of the amount of his gross annual sales receipt or earnings.

b) Any person retiring from a business under a franchise shall notify the City Treasurer, file his return or declaration and pay the tax due thereon with twenty (20) days after closing his business.

SEC. 72 – Penalty. Any person who violates this Article shall pay a fine of five hundred (P500.00) pesos, or imprisonment, at the discretion of the Court.

Article II - Amusement Tax on Admission

SEC. 73 - Imposition of Tax. There is hereby imposed a tax on admission to be collected from the proprietors, lessees, or operators of theater, cinematography, concert halls, circuses, cockpit, basketball, boxing, wrestling and other places of amusements at the following rates:

- ⁵⁵(a) When the amount paid for admission is Twenty Pesos (P20.00) or less - - - - - 20%
(b) When the amount paid for admission exceeds Twenty Pesos (P20.00)- - - - - 30%

Every proprietor, lessee, or operators of theater, cinematograph, concert hall, circus, cockpit, basketball, boxing and wrestling doing business as such with the City of Oroquieta shall register all tickets or receipts with the City Treasurer before the same shall be issued by said person or entity in connection with such business. Likewise, it shall be the duty of said person or entity to submit application for the printing of all tickets and receipts to the officer or the Treasurer for approval.

It shall be the duty of the above-mentioned person or entity to issue such registered ticket or receipt

⁵² Ord. No. 676-2017 - tax code specifically section 69.doc

⁵³ Ord. No. 676-2017 - tax code specifically section 69.doc

⁵⁴ Ord. No. 730-2017 -local tax code a.doc

⁵⁵ Ord. No. 730-2017 -local tax code a.doc

for every person seeking admission thereto. However, the issuance of the admission ticket in favor of two or more persons shall be unlawful on the part of said proprietor, lessee, or operators of said amusement places and shall be subject to the penalties provided for in Section 77 hereof.

And any person found violating this provision shall, upon conviction, suffer the penalty provided for in Section 77, Article II, Chapter III, Title 1 of this Code.

SEC. 74 – Exemptions. The holding of operas, concerts, dramas, recitals, paintings and art exhibitions, flowershops, musical programs, literary and oratorical presentations, except film exhibitions and radio or phonographs records thereof, shall be exempt from the payment of the taxes herein imposed.

SEC. 75 - Time of Payment: Surcharges: Interest. a) In the case of the theaters, or cinematographs, the taxes herein prescribed shall first be deducted and withheld by the operators, lessees, or operators of the theaters or cinematographs and paid to the City Treasurer.

b) The taxes hereinabove imposed shall be due and payable within the first twenty (20) days of the month next following that for which they are due, by the proprietor, lessee or operator concerned, and such taxes to be determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month.

c) If the tax is not paid within the time fixed hereinabove, the taxpayer shall be subject to such surcharges, interests and penalties prescribed in this Article.

c) In case of willful neglect to file the return and pay the tax within the time required, or, in case of a fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty per centum (50%) of the correct amount of the tax due, in addition to the interest and penalties provided for in **Section 77**.

SEC. 76 - Rules and Regulations governing this Article. It is hereby required that all personnel of movie houses, cinematography or theaters in charge of receiving admission tickets, known commonly as "portero or, portera", must tear every ticket into halves to the customers presenting the same.

SEC. 77 – Penalties. a) Any person violating this article shall be criminally liable and shall pay a fine not to exceed one thousand (P1,000.00) pesos or six (6) months imprisonment, or both, at the discretion of the Court.

b) In cases of the first violation, and in addition to No. 1, of this same subsection, and Sec. 2.35 (3) and (4), the cinematography or theater concerned shall be closed for a period of not less than one (1) month.

c) In cases of second violation and other violations therefore, and in addition to No. 1 of this same subsection, and Sec. 2.35 (3) and (4), the license to operate said cinematograph or theater shall be permanently revoked.

d) In case where the theatre is leased, the same penalties imposed by No. 1 of this same subsection, and 2.35 (3) and (4), shall be imposed on the lessee, in addition to the closure of the cinematography or theatre.

Article III - On Business of Printing and Publications

SEC. 78 - Imposition of tax. There is hereby imposed a tax of 75% of 1% of the gross annual receipts for the preceding calendar year for the following:

a) Any newspaper, magazine reviews, or bulletins appearing at regular intervals, with fixed prices for subscription and sale in, and published within the city;

b) Books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature.

⁵⁶In case of newly started business, the tax shall be One Twentieth (1/20) of One Percent (1%) of the

⁵⁶ Ord. No. 730-2017 -local tax code a.doc

Capital Investment.

The receipt 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.

SEC. 79 - Exemption. "Gross Receipts" as herein taxed, shall not include receipts from the printing and/or publishing of school text of reference books or other reading materials prescribed by the Department of Education.

Article IV - Rental Fee for Use of Municipal Waters, Rivers and the like, as Log Pond

SEC. 80 - Imposition of Tax. There is hereby imposed a tax of five centavo (P0.05) per square meter of water space occupied as log pond within the territorial jurisdiction of the City of Oroquieta, as annual rental fee for the use of its waters, rivers, including that portion of which belongs to the City, and any other body of water within the City.

SEC. 81 - Rules and Regulations governing this Article. a) No logs may be allowed within the area in the waters around a pier, wharf, bulkhead-wharf, river, or channel marginal wharf at the Port of Oroquieta nor shall any logs be allowed to moor or make fast to any vessel berthed in the areas mentioned above.

b) No logs may be allowed to come into or more within any slip, channel, basin, river, or canal within the jurisdiction of the Port of Oroquieta, nor may such logs be allowed to block the flow of river navigation.

c) The owner or lessor of the pond shall be required to make fast all the logs within the pond area.

SEC. 82 – Penalties. Any lessor of the log pond who violates the rules above-mentioned shall pay a fine of five hundred (P500.00), or imprisonment for a period of two months, or both such fine and imprisonment at the discretion of the Court.

If the owner violates paragraphs 3 above, and the logs shall float downriver or upriver, as the case maybe, and does damage to third parties, he shall pay for said damages, plus other expenses which may be incurred.

In cases of force majeure, however, wherein the logs may break from the bonds and twine that bind them together the owner-lessor shall not be liable for damages, Nevertheless, whatever expenses are incurred by third parties in protecting their property from the inrushing logs, or in towing the logs back to the pond, shall be reimbursed by the owner-lessor.

Article V - On the Establishment of Subdivision

SEC. 83 - Definitions. The term "Subdivision" shall include any parcel or tract of land with an area of not less than five thousand (5,000) square meters which may be divided into as many lots as the owner-applicant desires, intended to be sold for profit, either for residential, commercial or industrial purposes, and which must be provided with the following, to wit:

- (1) Paved roads
- (2) Sewerage facilities
- (3) Lighting facilities
- (4) Potable water facilities

SEC. 84 – Exemption. The following are exempted from the coverage of this ordinance, to wit:

- 1) Parcels of land subdivided containing an area of less than five thousand (5,000) square meters;
- 2) Parcels of land subdivided among co-heirs and/or co-owners pursuant to the provisions of the Civil Code.

Should these subdivisions be provided, however, with the facilities mentioned in the definition above, the construction thereof shall be subject to the approval of the City Engineer in accordance with the requirements imposed by this ordinance or such other requirements as may be hereafter imposed.

The subdividers or owners of these subdivision shall, moreover, secure from the City Engineer a certification to the effect that such sub-division, or the establishment thereof, does not contravene existing regulations or plans for urban development of the City.

This certification is a necessary requisite for registration with the City Register of Deeds.

SEC. 85 - Rules and Regulations governing this Article. a) Any person or juridical entity that shall establish, or cause the establishment of, a subdivision within the territorial jurisdiction of the City of Oroquieta shall first secure the approval of the Municipal Board upon recommendation of the City Engineer.

b) All application for the establishment of subdivisions, together with the plans and specifications, plus a statement of the established cost of road projects and other proposed improvements, shall be filed City Engineer for investigation, verification and recommendation.

c) The requirement for Municipal Board approval as required in subsection (1) above shall be contingent upon the following requisites, to wit:

1. Prior recommendation for the Bureau of Community Development (formerly the National Planning Commission) pursuant to Administrative Order No. 152 of the President dated December 16, 1968;

2. Compliance with the minimum requirements for drafting the subdivision plans specifications, to wit;

- | | | |
|--|-------|---|
| (a) minimum lot frontage | ----- | 20 meters |
| (b) minimum size of lot | ----- | 240 sq. m |
| (c) minimum width of streets | ----- | 10 meters |
| (d) required open space for subdivisions with an area of one (1) hectare or more for public recreational purposes to be developed and maintained as a recreational area by the subdivider or owner until said area is turned over to the city | ----- | 5% of the gross area of the subdivision |
| -- | | |
| (e) the subdivision must be suited to the purpose intended; accessible to a duly-approved and accepted public road; subdivision lots must be filled-up to a desirable grade which must not be lower than the nearest existing road level; and the streets must be constructed in accordance with the accepted practice and standards of the City of Oroquieta as set by the City Engineer and the provisions of Article XI, Chapter I, of Title III of this ordinance. | | |

Under highly justifiable circumstances, however, variances from the minimum requirements above for lot frontages, lot areas, and street widths, may be granted by the Municipal Board upon recommendation of the City Engineer.

d) All roads and other improvements as proposed in the subdivision shall be completed according to the following progressive rate of completion, to wit:

On the 1st year	-----	30%
On the 2nd year	-----	30%
On the 3rd year	-----	30%
On the 4th year	-----	10%

This certification is a necessary requisite for registration with the City Register of Deeds.

e) Performance Bond Required - A performance bond representing twenty per centum (20%) of the total estimated cost of the subdivision roads and improvements, conditioned upon the progressive rate of the construction of the roads and improvements mentioned in the next proceeding paragraph, shall be filled by the applicant upon approval of the establishment of the subdivision by the Municipal Board. The subdivision shall not be allowed to do business without first complying with this requirement.

f) The Office of the City Mayor shall have administrative control of all subdivisions within Oroquieta City. All matters pertaining to road and bridge construction, as well as all other engineering works therein, shall be referred, however, by the City Mayor to the Office of the City Engineer for comment, recommendation and/or approval.

g) The subdivision plan of the City shall not be verified by the Bureau of Lands nor registered with the City Register of Deeds unless the provisions hereon are faithfully complied with.

SEC. 86 – Penalty. Violations of any other provisions of this Article shall, upon conviction, be fined not more than two hundred pesos (P200.00) or by imprisonment of not more than six (6) months, or both such fine and imprisonment, at the discretion of the court. After the court decision has become final, each day of violation shall constitute a separate offense and the guilty parties shall be penalized accordingly.

If the violation is committed by a firm, corporation, partnership or any other juridical person, the manager, managing partner, director or the person charged with the management of such firm, corporation, partnership or juridical person, shall be criminally responsible thereof.

Article VI - Fees for Sealing and Licensing of Weights and Measures Instrument

SEC. 87 - Imposition of fees. The following are imposed for the sealing and licensing of weight and measures:

a) ⁵⁷ Sealing linear measures:		
Not over one meter	-----	P100.00
Over one meter	-----	150.00
b) Sealing metric measures of capacity:		
Not over one meter	-----	100.00
Over one meter	-----	150.00
c) Sealing metric instruments of weights:		
With capacity of not more than 50 kgs	-----	150.00
With capacity of more than 30 kgs	-----	200.00
With capacity of more than 500 kgs		
but not more than 3,000 kgs	-----	300.00
With capacity of more than 3,000 kgs	-----	500.00
d) Sealing apothecary balances or other balances of precision:		
Over 3,000 kgs	-----	300.00
Over 300 to 3,000 kgs	-----	250.00
Over 30 to 300 kgs	-----	200.00
30 kgs or less	-----	150.00
e) Sealing scale or balances with complete set of		
weight are used therewith	-----	Free
For each extra weight	-----	25.00
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 shall be collected a fee of	-----	50.00
For each instrument on weight and measures fee of	-----	20.00
f) Sealing of Gasoline, Diesel and Oil Pumps, Per Pump ----- 100.00		
g) Other Fees:		
Sticker	-----	Actual Cost
Tag	-----	50.00

⁵⁷ Ord. No. 730-2017 -local tax code a.doc

Provided, that once in every three (3) years there will be a reasonable increase of ten percent (10%) in fees/charges considering that the public market operation is a business of the city corporation being an economic enterprise of the City of Oroquieta

SEC. 88 - Exemption. All measures and instruments for determining weight used in government work or maintained for public used by the National Government, in any province, city or municipality, shall be tested and sealed free of charge.

SEC. 89 - Time of Payment; Surcharge for late payment. The above fees shall be paid when the weights or measures are sealed, and the receipt for payment shall serve as a license to use the instrument for one (1) year from the date of sealing. The license shall be renewed once every year on or before the anniversary date upon payment of the fees therefor. Failure to have the instruments tested or re-tested within the prescribed period and nonpayment of the corresponding fees therefor, shall subject the owner or user to a surcharge of twenty per centum (20%) of the prescribed rates.

SEC. 90 - Rules and Regulations governing this Article. All instruments of weight or measures shall be tested against the secondary standards in the Office of the City Treasurer.

SEC. 91 – Penalties.

- A. Fraudulent practices relative to weights and measures - Any person, other than an official sealer of weights and measures,
- (1) who places an official tax or seal upon any instrument of weight or measure, or attaches it thereto; or
 - (2) who fraudulently imitates any mark, stamp, brand tag, or there characteristic sign used to indicate that weights and measures have been officially sealed; or
 - (3) who alters in any way the certificate give by the sealer as an acknowledgment that the weights and measures mentioned therein have duly sealed; or
 - (4) who makes or knowingly sells or uses any false or counterfeit, tag, certificate, or license, or any die for printing or making stamps, tags, certificates, of licenses which is an imitation of, or purports to be, a lawful stamp, tag, certificate, or license of the kind required by the provisions of this Chapter; or
 - (5) who alters the written or printed figures or letters on any stamp, tag, certificate, or license used or issued; or
 - (6) who has in his possession any such false, counterfeit, restored or altered stamp, tag, certificate, or license for the purpose of using or re-using the same in payment of fees or charges imposed in this Chapter; or
 - (7) who procures the commission of any such offense by another, shall, for each of the offenses above, be fined not less than two hundred pesos (P200.00) nor more than ten thousand pesos (P10,000.00), or imprisoned for not less than one (1) month nor more than five (5) years, or both.
- B. Unlawful possession or use of instrument not sealed before using or within twelve months from last sealing-

Any person making a practice of buying or selling goods by weight or measure, or of furnishing services the value of which is estimated by weight or measure, who has in his possession, without permit, any unsealed scale, balance, weight or measure, and any person who uses, in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, or, if previously sealed, the license therefor has expired and has not been renewed in due time, shall be punished by a fine of not exceeding five hundred pesos (P500.00), or by imprisonment not exceeding one (1) year.

If, however, such scale, balance, weight, or measure has been officially sealed at some previous time and the seal and tag officially affixed thereto remain intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being scaled without repairs or alterations, such instrument shall, if presented for sealing promptly or demand of any authorized dealer or inspector of weights and measures, be sealed, and the owner, possessor, or user of the same shall be subject to no penalty, except a surcharge equal to five (5) 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.

C. Alteration of fraudulent use of instrument of weight or measure -

Any person who, with fraudulent intent, alters any scale or balance, weight, or measure after it is officially sealed or who knowingly uses any false scale or balance, weight or, measure, whether sealed or not, shall be punished by a fine of not less than two hundred pesos (P200.00) nor more than four hundred (P400.00), or by imprisonment of not less than three (3) months nor more than two (2) years, or both.

Any person who fraudulently given short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, of any article bought or sold by weight or measure, fraudulently misrepresents the weight or measure thereof, shall be punished by a fine of not less than two hundred pesos (P200.00) nor more that two thousand pesos (P2,000.00), or by imprisonment of not less than three months (3) nor more than two (2) years, or both.

SEC. 92 – *Compromise Penalty.* If an offense committed under this article does not involve the commission of a fraud, and a case has not as yet been filed with the proper court, the City Treasurer, may settle said offense by requiring the offender to pay a compromise penalty of not less than two hundred pesos (P200.00) nor more than five hundred pesos (P500.00).

SEC. 93 - *Applicability Clause.* All laws, rules and regulations of the National Government pertaining to the use and possession of instruments or weights and measures are hereby made part thereof.

Article VII - On the Business of Public or Private Wharves

SEC. 94 - *Definitions.* "*Wharfage*" means the charge made by the owner for the use of a pier dock or wharf by way of rent or compensation. It may also to refer to the fee paid for tying vessels to a wharf, or for loading goods on a wharf or shipping them therefrom.

"*Wharfage dues*" refer to fees assessed against the cargo discharged by a vessel engaged in foreign or coastwise trade, based on the quantity weight or coast measure received and/or discharge by such vessel.

Steam or motor vessels subject to berthing fees as herein prescribed, of less than one hundred (100) gross tons, shall be subject to a minimum charge of not less than ten (P10.00) pesos for the first day and two (P2.00) peso for each succeeding day or part thereof.

SEC. 95 – *Exemption.* Vessels of five (5) tons gross or less, or pleasure craft, other non-commercial craft, are hereby exempted from this fee.

SEC. 96 – *Penalty.* Violation of the (above) provisions shall, upon conviction, be penalized with a fine of not less than two hundred pesos (P200.00) nor more than five hundred pesos (P500.00), or an imprisonment of not less that two (2) months nor more that six (6) months, or both such fine and imprisonment, at the discretion of the Court. In case of juridical persons, the manager, president, or the person charged with the responsibility of managing the business shall be held liable for such offense.

Article VIII - Tonnage Dues

SEC. 97 - *Definition.* "*Tonnage dues*" refer to the amount paid by the owner, agent, operator or master of a vessel engaged in foreign trade coming to the Philippines based in the tonnage of the vessel.

SEC. 98 - *Imposition of Tax.* There is hereby imposed a tax of ten centavos (P0.10) on any vessel engaged in foreign trade coming to the Philippines from a foreign port or going to foreign port from the Philippines, based on her net tonnage as expressed in her certificate or registry.

TITLE III - OTHER PERMIT AND SERVICE FEES

CHAPTER I - PERMIT FEES

Article I - On Vehicle Alteration

SEC. 99 - Imposition of Fee. There is hereby imposed a fee of ⁵⁸Five Hundred Pesos (P500.00) on any shop owner who alters any car, jeep, or truck as to body and paint, or to convert the same from one make to another.

SEC. 100 – Time of payment. The fee imposed in this Article shall be paid by the shop owner upon application for the permit for vehicle alteration with the Chief of Police.

SEC. 101 - Rules and Regulations governing this Article. Every car, jeep, or true shop owner shall report, within twenty-four (24) hours, to the Oroquieta City Police Department the serial numbers of all cars, jeeps and trucks they receive from any person for body building, repairs, reconditioning, painting, or for conversion to another kind or make.

SEC. 102 – Penalty. Any violation of this Article shall be punished by a fine of not less than ⁵⁹Five Hundred Pesos (P500.00) nor more than One Thousand Pesos (P1,000.00), or imprisonment of not less than twenty (20) days nor more than six (6) months, or both, at the discretion of the Court.

Article II - On the Use of Sidewalks or Alleys

SEC. 103 - Imposition of Fee. There is hereby imposed, a fee of fifty (P0.50) for every square meters, per month, or fraction thereof, upon application for a permit from the City Engineer, on any building contractor or private individual who shall temporarily use or occupy in connection with any construction work.

SEC. 104 - Time of payment. The fee shall be paid to the City Treasurer upon the moment of application, and approval of the permit by the City Engineer.

SEC. 105 - Rules and Regulations governing this Article. The period of occupancy or use of the sidewalk or alley, or a portion thereof, shall commence from the time the construction permit is issued by the City Engineer and shall terminate only upon the issuance of the certificate of occupancy.

SEC. 106 - Penalty. Violation of this Article shall be punished by a fine of not more than ⁶⁰One Thousand Pesos (P1,000.00), or imprisonment of not more than one (1) month, or both, at the discretion of the Court.

Article III - On Building Construction

SEC. 107 - Imposition of Fee. There is hereby imposed on any person who wishes to construct or repair any building situated within the City of Oroquieta the following permit fees:

1. Base 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

LOCATION	GROUP		
All Cities and Municipalities	A, B, C, D, E, G, H, I	F	J
	P10,000	P8,000	P6,000

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

⁵⁸ [Ord. No. 730-2017 -local tax code a.doc](#)

⁵⁹ [Ord. No. 730-2017 -local tax code a.doc](#)

⁶⁰ [Ord. No. 730-2017 -local tax code a.doc](#)

a. Division A-1

	<u>Area in sq. meters</u>		<u>Fee per sq. meter</u>
i.	Original complete construction up to 20.00 sq. meters	 P	2.00
ii.	Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	.....	2.40
iii.	Above 20.00 sq. meters to 50.00 sq. meters	.....	3.40
iv.	Above 50.00 sq. meters to 100.00 sq. meters	.....	4.80
v.	Above 100.00 sq. m to 150.00 sq. meters	.....	6.00
vi.	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 area bracket is 3.a.iv.
 Fee = P4.80/sq. meter
 Building Fee = 75.00 x 4.80 = P360.00

b. Division A-2

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

c. Division 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

	<u>Area in sq. meters</u>		<u>Fee per sq. meter</u>
i.	Up to 500	 P	23.00
ii.	Above 500 to 600	.....	22.00
iii.	Above 600 to 700	.....	20.50
iv.	Above 700 to 800	.....	19.50
v.	Above 800 to 900	.....	18.00
vi.	Above 900 to 1,000	.....	17.00
vii.	Above 1,000 to 1,500	.....	16.00
viii.	Above 1,500 to 2,000	.....	15.00
ix.	Above 2,000 to 3,000	.....	14.00
x.	Above 3,000	.....	12.00

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

Sample Computation for Building Fee for a building having a floor area of 3,200 sq. meters:

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

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

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

NOTE: Computation of the building fee in item 3.d. follows the example of 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 (Section 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)

			<u>Fee</u>
i.	5 kVA or less	P	200.00
ii.	Over 5 kVA to 50 kVA	200.00 +	P20.00/kVA
iii.	Over 50 kVA to 300 kVA	1,100.00 +	10.00/kVA
iv.	Over 300 kVA to 1,500 kVA	3,600.00 +	5.00/kVA
v.	Over 1,500 kVA to 6,000 kVA	9,600.00 +	2.50/kVA
vi.	Over 6,000 kVA	20,850.00 +	1.25/kVA

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

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

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

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

c. Pole/Attachment Location Plan Permit

i.	Power Supply Pole Location	 P	30.00/pole
ii.	Guying Attachment	.....	30.00/attachment

This applies to designs/installation within the premises.

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

<u>Use of Character of Occupancy</u>		<u>Electric Meter</u>	<u>Wiring Permit Issuance</u>
Residential		P 15.00	P 15.00
Commercial/Industrial		60.00	36.00

Institutional		30.00	12.00
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e. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Sections 4.d. to 4.d. of the 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:

i.	Refrigeration (cold storage), per ton or fraction thereof	.....	P	40.00
ii.	Ice Plants, per ton or fraction thereof	.....		60.00
iii.	Packaged/Centralized Air Conditioning System:			
	Up to 100 tons, per ton	.....		90.00
iv.	Every ton or fraction thereof above 100 tons	.....		40.00
v.	Window type air conditioners, per unit	.....		60.00
vi.	Mechanical Ventilation, per kW or fraction thereof of Blower or fan or metric equivalent	.....		40.00
vii.	In a series of AC/REF 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 W per ton, for compressors above 5 tons up to 50 tons capacity.
0.07 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 kW per ton, for compressors above 50 tons capacity.

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

i.	Escalators and moving walk, per kW or fraction thereof	.....	P	10.00
ii.	Escalators and moving walks up to 20.00 lineal meters or fraction thereof	.....		20.00
iii.	Every lineal meter or fraction thereof in excess of 20.00 lineal meters	.....		10.00
iv.	Funicular, per kW or fraction thereof	.....		200.00
	(a) Per lineal meter travel	.....		20.00

v.	Cable car, per kW or fraction thereof	.....		40.00
	(a) Per lineal meter travel	.....		5.00
c.	Elevators, per unit:			
i.	Motor driven dumbwaiters	.....	P	600.00
ii.	Construction elevators for material	.....		2,000.00
iii.	Passenger elevators	.....		5,000.00
iv.	Freight elevators	.....		5,000.00
v.	Car elevators	.....		5,000.00
d.	Boilers, per kW:			
i.	Up to 7.5 kW	.....	P	500.00
ii.	Above 7.5 kW to 22 kW	.....		700.00
iii.	Above 22 kW to 37 kW	.....		900.00
iv.	Above 37 kW to 52 kW	.....		1,200.00
v.	Above 52 kW to 67 kW	.....		1,400.00
vi.	Above 67 kW 74 kW	.....		1,600.00
vii.	Every kW or fraction thereof above 74 kW	.....		5.00
NOTE: (a) Boiler rating shall be computed on the basis of 1.00 sq. meter of heating surface for one (1) boiler kW.				
(b) Steam from this boiler used to proper any prime-mover is exempted from fees.				
(c) Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.				
e.	Pressurized water heaters, per unit	.....	P	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	.....	P	4.00
h.	Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:			
i.	Every kW up to 50 kW	.....	P	25.00
ii.	Above 50 kW up to 100 kW	.....		20.00
iii.	Every kW above 100 kW	.....		3.00
i.	Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet	.....	P	20.00
j.	Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. Meter or fraction thereof whichever is higher	.....	P	4.00
k.	Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:			
i.	Up to 50 kW	.....	P	10.00
ii.	Above 50 kW to 100 kW	.....		12.00
iii.	Every above 100 kW or fraction thereof	.....		3.00
l.	Pressure Vessels, per cu. Meter or fraction thereof	.....	P	60.00
m.	Other Machinery/Equipment for commercial/Industrial/institutional Use not elsewhere specified, per kW or fraction thereof	.....	P	60.00

n. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal metres or fraction thereof		P	10.00
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NOTE: Transfer of machine/equipment location within a building requires a mechanical permit and payment of fees.

6. Plumbing Fees

a. Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole UNIT."

b. Every fixture in excess of one unit:

i. Each water closet	.....	P	7.00
ii. Each floor drain	.....		3.00
iii. Each sink	.....		3.00
iv. Each lavatory	.....		7.00
v. Each faucet	.....		2.00
vi. Each shower	.....		2.00

c. Special Plumbing Fixtures:

i. Each slop sink	.....	P	7.00
ii. Each urinal	.....		4.00
iii. Each bath tub	.....		7.00
iv. Each grease trap	.....		7.00
v. Each garage trap	.....		7.00
vi. Each bidet	.....		4.00
vii. Each dental cuspidor	.....		4.00
viii. Each gas-fired water heater	.....		4.00
ix. Each drinking fountain	.....		2.00
x. Each bar or soda fountain sink	.....		4.00
xi. Each laundry sink	.....		4.00
xii. Each laboratory sink	.....		4.00
xiii. Each fixed-type sterilizer	.....		2.00

d. Each water meter	.....	P	2.00
12 to 25 mm Ø	.....		8.00
Above 25 mm Ø	.....		10.00

e. Construction of septic tank, applicable in all Groups

i. Up to 5.00 cu. Meters of digestion chamber	.....	P	24.00
ii. Every cu. Meter or fraction thereof excess of 5.00 cu. Meters	.....		7.00

7. Electronics Fees

- a. Central Office switching equipment, remote switching units concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data Image text, facsimile, Internet service, cellular, paging and other types/forms of wired or wireless communications P 2.40 per port
- b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers,

operation and/or maintenance centers, call centers 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	.....	P	1,000.00 per location
c. Automated teller machines ticketing, vending and 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 and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors	.....	P	10.00 per unit
d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routes, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected	.....	P	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 control, 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 and similar types of electronic or electronically-controlled installations whether a user terminal is connected	.....	P	2.40 per termination
f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/ simulation and similar activities	.....	P	1,000.00 per location
g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission transmission/ reception	.....	P	1,000.00 per structure
h. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multi-media signs, etc.	.....	P	50.00 per unit
i. Poles and attachment:			
i. Per Pole (to be paid by pole owner)	.....	P	20.00
ii. Per attachment (to be paid by any entity who attaches to the pole of others)	.....		20.00
j. Other types or electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above	.....	P	50.00 per unit
8. Accessories of Building/Structures Fees			
a. All parts of buildings which 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).	.....		
b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (0.25) per cu. Meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.	.....		
c. Bank and Records Vaults with interior volume up to 20.00 cu. Meters	.....	P	20.00
i. In excess of 20.00 cu. Meters	.....	P	8.00
d. Swimming Pools, per cu. meter or fraction thereof:			
i. GROUP A Residential	.....	P	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.			
v. Swimming pool shower rooms/locker rooms:	.....		60.00
(a) Per unit or fraction thereof	.....		6.00
(b) Residential GROUP A	.....		18.00
(c) Group B,E,F,G	.....		12.00
(d) Group C,D,H			
e. Construction of firewalls separate from the building:			
i. Per sq. meter or fraction thereof	.....	P	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:			
	<u>Use or character of Occupancy Support</u>	<u>Self-Supporting</u>	<u>(Trilon Guyed)</u>
i. Single detached dwelling units	P	500.00	P 150.00
ii. Commercial/Industrial (Groups B,E,F,G) up to 10.00 meters in height		2,000.00	240.00
(a) Every meter or fraction thereof in excess of 10.00 meters		120.00	12.00
iii. Educational/Recreational/Institutional (Groups C,D,H,I) up to 10.00 meters in height		1,800.00	120.00
(a) Every meter or fraction thereof excess 10.00 meters		120.00	12.00
g. Storage Silos, up to 10.00 meters in height	.....		P 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	.....	P	240.00
(a) Every meter or fraction thereof in excess of 10.00 meters	.....		12.00
	.....		48.00
ii. Chimney up to 10.00 meters in height, measured from the base	.....		2.00
(a) Every meter or fraction thereof in excess of 10.00 meters			

i.	Construction of Commercial/Industrial Fixed Ovens, per sq. meter or fraction thereof of interior floor areas	.....	P	48.00
j.	Construction of Industrial Kiln/Furnace, per cu. Meter or fraction thereof of volume	.....	P	12.00
k.	Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. meters	.....	P	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 meters	.....		24.00
l.	Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume	.....	P	7.00
m.	Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use:			
i.	Above ground, up to 10.00 cu. meters	.....	P	480.00
	Every cu. meter or fraction thereof in excess of 10.00 cu. meters	.....		480.00
		.....		540.00
ii.	Underground, up to 20.00 cu. meters	.....		24.00
	Every cu. meter or fraction thereof in excess of 20.00 cu. Meters			
n.	Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:	.....	P	3.00
i.	Underground, per cu. meter or fraction thereof of excavation			
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:			
i.	Construction of permanent type	.....		10.00
ii.	Construction of temporary type	.....		5.00
iii.	Inspection of knock-down temporary type, per unit	.....		24.00
p.	Construction or buildings and other accessory structures within cemeteries and memorial parks:			
i.	Tombs, per sq. meter of covered ground	.....	P	5.00
ii.	Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area	.....		5.00
iii.	Totally enclosed mausoleums, per sq. meter of floor area	.....		12.00
iv.	Totally enclosed mausoleums, per sq. meter of floor area	.....		5.00
v.	Columbarium, per sq. meter	.....		18.00
9. Accessory Fees				
a.	Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters	.....	P	24.00
i.	Every meter or fraction thereof in excess of 10.00 meters	.....		2.40
b.	Ground Preparation and Excavation Fee			
i.	While the application fro 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.	.....	P	200.00
(a) Inspection and Verification Fee	.....		3.00
(b) Per cu. meter of excavation	.....		50.00
(c) Issuance of GP&EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	.....		4.00
(d) Per cu. meter of excavation for foundation with basement	.....		3.00
(e) Excavation other than foundation or basement, per cu. meter			
(f) 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

c. Fencing Fees:

i. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof	.....	P	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 lineal meter	.....		2.40

d. Construction of Pavements, up to 20.00 sq. meters

e. In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like		P	3.00
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f. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month		P	240.00
i. Every sq. meter or fraction thereof in excess of 20. sq. meters	.....		12.00

g. Erection of Scaffolding Occupying Public Areas, per calendar month.	.....	P	150.00
i. Up to 10.00 meters in length	.....		xx.xx
ii. Every lineal meter or fraction thereof in excess 10.00 meters			

h. Sign Fees:

i. Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area	.....	P	120.00
(a) Every sq. meter or fraction thereof in excess of 4.00 sq. meters			
ii. Installation Fees, per sq. meter or fraction thereof of display surface:	.....		24.00

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

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

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00, min. fee shall be P124.00	P 46.00, min. fee shall be P200.00
Illuminated	P 18.00, min. fee shall be P72.00	P 38.00, min. fee shall be P150.00
Others	P 12.00, min. fee shall be P40.00	P 20.00, min. fee shall be P110.00
Painted-on	P 8.00, min. fee shall be P30.00	P 12.00, min. fee shall be P100.00

i. Repairs Fees:			
i. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, for all Groups	.....	P	5.00
ii. Alterations/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, for all Groups	.....		5.00
iii. Repairs on buildings/structures in all Groups costing more than five thousand pesos (P5,000.00) shall be charged 1% of the detailed repair cost (Itemized original materials to be replaced with same or new substitute and labor)	.....		
j. Raising of Building/Structures Fees:			
i. Assessment of fees for raising of any building/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 building/Structures Fees, per. sq. meter of area or dimension involved.			
i. Building in all Groups per. sq. meter floor area	.....	P	3.00
ii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences	.....		4.00
iii. Structures of up to 10.00 meters in height	.....		800.00
(a) Every meter of portion thereof in excess of 10.00 meters	.....		50.00
iv. Appendage of up to 3.00 cu. meter/unit	.....		50.00
(a) Every cu. meter or portion thereof in excess of 3.00 cu. meters	.....		50.00
v. Moving Fee, per sq. meter of area of building/structure to be moved	.....		3.00
10. Certificates of Use or Occupancy (Table II.G.1 for fixed costing)			
a. Division A-1 and A-2 Buildings:			
i. Costing up to P150,000.00	.....	P	100.00
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. Division 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	.....	P	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
v. Every million or portion thereof in excess of P1,200,000.00	.....		1,000.00
c. Division C-1, 2/D-1,2,3 Buildings:			
i. Costing up to P150,000.00	.....	P	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	.....	P	50.00
ii. With floor area above 20.00 sq. meters up to 500.00 sq.	.....		240.00

	meters	.....		360.00
iii.	With floor area above 500.00 sq. meters up to 1,000.00 sq. meters	.....		480.00
iv.	With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters	.....		200.00
v.	With floor area above 5,000.00 sq. meters up to 10,000.00 sq. meters	.....		2,400.00
vi.	With floor area above 10,000.00 sq. meters			
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 1 0.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:	.....	P	800.00
	(a) First 10.00 meters of height from the ground	.....		50.00
	(b) Every meter or fraction thereof in excess of 10.00 meters			
f.	Change in Use/Occupancy, per sq. meter or fraction thereof of area affected.	.....		5.00

11. Annual Inspection Fees:

a.	Division A-1 and A-2:			
i.	Single detached dwelling units and duplexes are not subject to annual inspections.	.....		
ii.	If the owner request inspection, the fee for each of the services enumerated below is	.....	P	120.00
	Land Use Conformity			
	Architectural Presentability			
	Structural Stability			
	Sanitary and Health Requirements			
	Fire-Resistive Requirements			
b.	Division 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:	.....	P	150.00
i.	Appendage of up to 3.00 cu. meters/unit	.....		120.00
ii.	Floor area to 100.00 sq. meters	.....		240.00
iii.	Above 100.00 sq. meters up to 200.00 sq. meters	.....		480.00
		.....		720.00
iv.	Above 200.00 sq. meters up to 350.00 sq. meters	.....		960.00
		.....		1,200.00
v.	Above three hundred 350.00 sq. meters Up to 500.00 sq. meters	.....		1,200.00
vi.	Above 500.00 sq. meters up to 750.00 sq. meters			
vii.	Above 750.00 sq. meters up to 1,000.00 sq. meters			
viii.	Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters			
c.	Division C-1,2, Amusement Houses, Gymnasias and the like:	.....	P	1,200.00
i.	First class cinematographs or theaters	.....		720.00
ii.	Second class cinematographs or theaters	.....		520.00

iii. Third class cinematographs or theaters	.....		720.00
iv. Grandstands/Bleachers, Gymnasias and the like	.....		
d. Annual plumbing inspection fees, each plumbing unit	.....	P	60.00
e. Electric Inspection Fees:			
i. A one time electrical inspection fee equipment 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	.....	P	25.00
(a) Above 100 tons up to 150 tons	.....		20.00
(b) Above 150 tons up to 300 tons	.....		15.00
(c) Above 300 tons 500 tons	.....		10.00
(d) Every ton or fraction thereof above 500 tons	.....		5.00
ii. Mechanical Ventilation per unit, per kW:	.....		10.00
(a) Up to 1 kW	.....		50.00
(b) Above 1 kW to 7.5 kW	.....		20.00
(c) Every kW above 7.5 kW	.....		
iii. Escalators and Moving Walks; Funiculars and the like:	.....	P	120.00
(a) Escalator and Moving Walks, per unit	.....		
(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
iv. Elevators, per unit:			
(a) Passenger elevators	.....	P	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) landing for all the above elevators	.....		50.00
v. Boilers, per unit:			
(a) Up to 7.5 kW	.....	P	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	.....	P	4.00
or fraction thereof	.....	P	120.00
vi. Pressured Water Heaters, per unit	.....	P	2.00
vii. Automatic Fire Extinguishers per sprinkler head	.....		
viii. Water, Sump and Sewage pumps for buildings/structures for commercial/industrial purposes, per kW:	.....	P	55.00
(a) Up to 5 kW	.....		90.00
(b) Above 5 kW to 10 kW	.....		2.00
(c) Every kW or fraction thereof above 10 kW	.....	P	15.00
ix. Diesel/Gasoline Internal Combustion	.....		10.00

Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	.....		2.40
(a) Per kW, up to 50 kW	.....	P	10.00
(b) Above 50 kW up to 100 kW	.....	P	2.00
(c) Every kW or fraction thereof above 100 kW			
x. Compressed air, vacuum, commercial/institutional gases, per outlet	.....	P	100.00
xi. Power piping for gas/steam/etc., per lineal meter or per cu. meter or fraction thereof, whichever is higher	.....	P	3.00
xii. Other internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, compressors and the like,	.....		8.00
(a) Per unit, up to kW	.....		23.00
(b) Every kW above 10 kW	.....		39.00
xiii. Other machineries and/or equipment for commercial/ industrial/institutional use not elsewhere specified, per unit:	.....	P	55.00
(a) Up to ½ kW	.....	P	80.00
(b) Above ½ kW up to 1 kW	.....	P	4.00
(c) Above 1 kW up to 3 kW	.....	P	40.00
(d) Above 3 kW up to 5 kW	.....		
(e) Above 5 kW up to 10 kW	.....		
(f) Every kW above 10 kW or fraction thereof	.....		
xiv. Pressure vessel, per cu. Meter or fraction thereof			
xv. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof			
xvi. Weighing Scale Structure, per ton or fraction thereof			
xvii. Testing/Calibration of pressure gauge, per unit			
(a) Each Gas Meter, tested, proved and sealed, per gas meter			
xviii. Every mechanical ride inspection, etc., Use in amusement centers of fairs such-as ferris wheel, and the like, per unit	.....	P	30.00
g. Annual electronics Inspection fees shall be the same at the1€ in Section 7 of this Schedule.			

Certifications:

(a) Certified true copy of building permit	.....	P	50.00
(b) Certified true copy of Certificate of Use/Occupancy	.....		50.00
(c) Issuance of Certificate of Damage	.....		50.00
(d) Certified true copy of Certificate of Damage	.....		50.00
(e) Certified true copy of Electrical Certificate	.....		50.00
(f) Issuance of Certificate of Gas Meter Installation	.....		50.00
(g) Certified true copy of Certificate of Operation	.....		50.00
(h) Other Certifications			50.00

NOTE: The specifications of the Gas Meter shall be:

Manufacturer	.....
Serial Number	.....

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

SEC. 108 - Exemption from building permit fees. The following shall govern exemptions from the payment of fees for building permits, though said permit has to be applied for, to wit:

a) Permit to reconstruct, repair, or remove buildings, or other structures damaged or destroyed by typhoons, fires, or earthquakes, may, upon satisfactory evidence therefore and proper application therefore, within six (6) months after the occurrence of any public calamity, be issued free of charge.

b) Permit for the construction of hospitals, nurses homes, and/or other buildings exclusively devoted to charitable purposes and the like may be issued free of charge: Provided, That the estimated fee for one single building hereinabove provided shall not exceed fifty (P50.00) pesos.

SEC. 109 - Time of payment of surcharge for late payment. The fees mentioned in this Article shall be paid to the City Treasurer upon application for a building permit with the City Engineer.

A surcharge of twenty per centum (20%) of the fees due shall be collected if the application for the permit is made after the construction or repair has already begun.

SEC. 110 - Rules and Regulations governing this Article. a) Any person, firm, association, or corporation who wishes to commence or proceed with the construction, alteration, repair, removal or demolition of any building or other construction work, or any part thereof, costing more than five hundred (P500.00) pesos, shall first secure a building permit from the City Engineer.

b) The applicant for the permit shall, firstly notify the electric or gas companies of their existing electrical or gas connections before the removal or demolition of any building or any part thereof, or before any construction work shall begin.

b) All buildings must be at least one (1) meter away from the side of any road-right-of-way and shall be at least three (3) meters away from the side building if any, except when the building is an apartment.

c) All buildings must be at least one (1) meter away from the side of any road-right-of-way and shall be at least three (3) meters away from the side building if any, except when the building is an apartment.

⁶¹d) *The below listed are the standard requirements for issuance of Building Permit:
(Pursuant to Rule III. Sec. 301 Building Permits of PD 1096, NBC)*

- | | |
|--|--|
| 1.0 Original Certificate of Title (OTC) or (TCT) | - 1 certified true copy + 4 photo copies |
| 2.0 Tax Declaration | - 1 certified true copy + 4 photo copies |
| 3.0 Lot Survey plan – by Geodetic Engineer | - 1 original copy + 4 photo copies |
| 4.0 Latest Real Property Tax Receipt | - 1 original copy + 4 photo copies |
| 5.0 Zoning Certification & Locational Clearance | - City Planning & Dev't. Office |
| 6.0 Building Plan duly Signed & Sealed by concern Professionals, i.e | |

- Architect
- Civil Engineer
- Sanitary/Master Plumber
- Prof. Electrical Engineer
- Prof. Mechanical Engineer
- Electronics Engineer

A. Architectural Documents:

- a. Perspective, Vicinity Map, Location Plan, Site Dev't. Plan
- b. Floor Plans

⁶¹ *Ord. No. 489-2012 (tax code-building cons)dtd. 9/27/2012*

- c. Elevation (Front, Right & Left Sides, Rear)
- d. Sections (Cross-section & Longitudinal Section)
- e. Reflected Ceiling Plans showing lighting fixtures & diffuser
- f. Details of ramp
- g. Schedule of doors & Windows
- h. Schedule of finishes
- i. Architectural Details
- j. Specifications
- k. Bill of Materials & Cost Estimates

B. Civil / Structural Documents:

- a. Foundation Plan (Pouring Request/Permit)
- b. Footing & Column Details/Schedule
- c. Beam details/schedule
- d. Truss details
- e. Slab details
- f. Floor & Roof Framing Plan & details at scale of not less than 1:100M.
- g. Civil Structural Design Computations/Seismic Analysis/(Boring & Load Test for 3 Storey Comm'l. Bldg. & above)
- h. Stair Detail
- i. Details & Schedules of structural & civil works elements including those for deep wells, water reservoir, pipe lines & Sewer system.
- j. Other Structural Details
- k. Specifications
- l. Bill of Materials & Cost Estimates
- m. Log Book for Comm'l. Bldg.

C. Plumbing/Sanitary Documents:

- a. Plumbing Plan & Specifications
- b. Sanitary Plan & Specifications
- c. Isometric Layout (Showing Water Pipeline)
- d. Bill of Materials & Cost Estimates
- e. Others

D. Electrical Documents:

- a. Electrical Layout
- b. Schedule of Loads, Transformers, Gensets/UPS Units (Total KVA for each of the preceding items shall be indicated in the schedule)
- c. Single-line Diagram
- d. Legend of Symbols
- e. Specifications
- f. Location and Site Plan
- g. Design Analysis (Large Residentials, Commercial, Institutional, Industrial Bldgs.)
- h. Bill of Materials & Cost Estimates

E. Electronics Documents:

- a. General Layout Plan with Legends
- b. Single Line Diagram
- c. Riser Diagram
- d. Isometry of the System
- e. Equipmt. Specifications
- f. Design Analysis, as applicable
- g. Cost Estimates

F. Mechanical Documents

- a. Location Plan
- b. Lay-out Plan
- c. Longitudinal and Traverse Sections on each machinery (pressure vessel, elevator, escalator, dumbwaiter)
- d. Isometric Drawing of gas, fuel, oil system showing assembly of pipes on racks and supports. Capacity per outlet and complete individual piping system.
- e. Plans showing store rooms, fuel tanks, fire extinguishers system, fire doors, fire escape ladder etc,
- f. Detailed plans of all duct work installations, machinery foundations, boilers & pressure vessels with

- Working pressure above 70 kpa.
- g. Design computation and detailed plans of elevators, escalators, boilers, etc.
- h. Detailed plans on location of automatic and smoke detectors, fire alarm, switches for the position of gate valves and evacuation signals.
- i. Cooling Load Capacity (for large areas covered by Air conditioning Units)
- j. Plan on Drainpipes or plastic tubing of multiple number of WT airconditioners.
- k. Bill of Materials and Cost Estimates.

7.0 Fire Safety Certificate/Fire Safety Evaluation Clearance

That certain provisions of the Oroquieta City Citizens' Charter, on Title – Securing Building Permit, pages 73-74 thereof, shall be incorporated in this proposed Ordinance, to read as follows:

Requirements:

In case the applicant is not the registered owner of the lot, in addition to the above-cited requirements, a duly notarized copy of:

1. Contract of Lease or Deed of Absolute Sale
2. Special Power of Attorney or Lot Owner's Authorization Form duly notarized

Clearance from Other Government Agencies Exercising Regulatory Functions, to wit:

1. DPWH 1st Eng'g District – Road Right-of-Way (RROW) Clearance
2. City Environment & Natural Resources Office - for industrial and agricultural buildings
- Environmental Compliance Certificate ECC
3. Department of Health – for health hazard-related buildings/structures
4. Department of Education & Culture – for educational buildings
5. Philippine Tourism office – for tourist-oriented projects
6. Department of Labor & Employment – for industrial building

SEC. 111 - Penalties. a) Any person who violates this Article shall pay a fine of five hundred (P500.00) pesos, or imprisonment for a period of two (2) months, or both such fine and imprisonment, at the discretion of the Court.

b) Notwithstanding the imposition of such fine and imprisonment, the offender shall be further required to secure the necessary building permit and to pay the corresponding fees therefor as required by existing ordinances.

c) In case the construction of the building or structure is not in conformity with existing regulations, the offender shall be required to make the necessary corrections and if correction is not possible, the offender shall be required to remove or demolish the building or structure within a reasonable period upon receipt of the notice of demolition.

d) Upon failure of the offender to remove or demolish the building or structure, the City Engineer, upon approval by the City Mayor, shall undertake such removal or demolition at the expense of the offender.

SEC. 112 - Applicability Clause. The fees mentioned in this Article do not include any other work for which the permit is required by any other provision or this Code and other existing ordinances.

Article IV - Plumbing Installations

SEC. 113 - Imposition of fee. There is hereby imposed a fee of five pesos (P5.00) for every plumbing permit issued for the installation of a unit, or a part of a unit, which shall be composed of the following fixtures, to wit: 1 - water closet; 2 - floor drains; 1 - sink with ordinary trap; 1 - lavatory; 2 - faucet; 1 - shower-head and 1 - water meter.

For every fixture in excess of a unit as given in above the following fees shall be collected:

(a) For one (1) water closet	-----	P 1.00
(b) For one (1) floor drain	-----	0.50
(c) For one (1) lavatory	-----	1.00
(d) For one (1) sink	-----	0.50
(e) For one (1) faucet	-----	0.20
(f) For one (1) showerhead	-----	0.20
(g) For one (1) slop sink	-----	1.00

(h) For one (1) urinal	-----	1.00
(i) For one (1) bathrobe	-----	1.00
(j) For one (1) grease trap	-----	1.00
(k) For one (1) garage trap	-----	1.00
(l) For one (1) biddet	-----	1.00
(m) For one (1) filter	-----	0.20
(n) For one (1) dental cuspider	-----	0.40
(o) For one (1) gas heater	-----	0.40
(p) For one (1) electric heater	-----	1.00
(q) For one (1) hot water boiler	-----	0.40
(r) For one (1) drinking fountain	-----	0.40
(s) For one (1) Air conditioning unit water cooler	-----	5.00
(t) For one (1) swimming pool	-----	50.00
(u) For one (1) laundry tray	-----	1.00
(v) For one (1) bar or soda fountain	-----	1.00
(w) For one (1) lavatory sink	-----	1.00
(x) For one (1) sterilizer	-----	1.00
(y) For one (1) water meter	-----	1.00
(z) For one (1) repair or existing legal installation		

SEC. 114 - Rules and Regulations governing this Article. Every applicant for a permit to install, added to, alter, relocate or replace a plumbing or drainage system, or part thereof, shall state in writing in the application form provided for that shall state in writing in the application form provided for that purpose the character or nature of the work proposed to be done, the amount of fee to be paid and the kind of fixture in connection therewith, together with such other information as may be pertinent thereto, as the Plumbing Permit Division may require. In addition thereto, such applicant shall:

a) Submit the plumbing layout of the proposed residential or commercial building together with the signature and seal of a registered master plumber or sanitary engineer.

b) Pay to Office of the City Treasurer the required fee or fees each permit issued in accordance with the schedule as given herein below.

SEC. 115 - Inspection fees. There is hereby imposed the following fee for plumbing inspection, to wit:

a) For every inspection of water test	-----	P 5.00
b) For every inspection of connection to new installation	-----	1.00
c) For every inspection of connection to a single fixture to the existing installation	-----	0.40
d) For every inspection of connection of a group of fixtures of not more than 3 fixtures of any kind to the existing installation	---	3.00
e) For every inspection special or miscellaneous	-----	5.00
f) For every fixture in excess in the group of any kind	-----	0.30
g) For every inspection of septic vault when the top cover is not yet made and all the interior parts are plainly visible	-----	5.00
h) For every inspection of water service only	-----	5.00
i) For every inspection of septic vault when the top cover is already completed and the inlet and siphon already by sewerage	-----	7.00
j) For every inspection of air conditioning system	-----	5.00
k) For every inspection of swimming pool	-----	10.00
l) For every inspection of air conditioning unit	-----	3.00
m) For every inspection of gas piping system of not more than five burners	---	5.00
n) For every inspection of septic vault uncovered or covered by sewerage	---	10.00

The City Engineer or his authorized representative, as frequently practicable and, at least once in a year, inspect all plumbing installations in all the buildings in the City of Oroquieta shall issue to the owner thereof, or his agent or authorized representative, a statement of the result of such inspection, and shall condemn all such installation as are obstructed, broken, defected, broken, defective, and/or illegal, notifying the owner to remove, repair, replaced, or remedy the same, within a period not to exceed thirty (30) days except by written permission of the City Engineer or his authorized representative, for causes reasonable said time limit may be extended for another thirty (30) days: The inspection fee of two pesos (P 2.00).

SEC. 116 - Time of payment. a) Inspection fee. The inspection fee on plumbing or drainage work done shall be paid to the City Treasurer upon notification of the owner or Master Plumber in charge of the work that the same is ready for inspection by the City Engineer.

b) Examination and certificate fee. The pertinent provisions of Republic Act No. 1378, An Act to regulate the Trade of Master Plumbers, is hereby adopted.

- 1) The nature of the work;
- 2) The kind of fixture and numbers of fixtures units to be installed
- 3) The number of existing units, if any;
- 4) Whether connection is to be made or has been made with the sanitary sewer as well as with the water supply system;
- 5) A sketch, when so required, drawn to a convenient scale, on which shall be shown a plan of the parts of the building or buildings where the work is to be done.

No work shall be performed until such application shall have been approved and a permit to proceed with the works shall have been issued to the master plumber who signed the application. Not more than one plumbing permit for the same premises shall be issued at any one time.

Inspection. All piping, traps, and fixtures of a plumbing system shall, upon notification of the master plumber in charge of work that the same is ready for inspection, be inspected to insure compliance with all the requirements of this Article and other pertinent existing ordinances and laws, and the installation and construction of the system in accordance with the permit.

All inspection of plumbing or house drainage performed under permits shall be made in the presence of the licensed master plumber in charge of the work. However, when the work is ready for inspection.

SEC. 117 – Penalty. Any person violating the provisions of this Article shall, upon conviction, be punished by a fine of one hundred pesos (P100.00).

SEC. 118 - Applicability Clause. All other matters regulating the practice of plumbing in the City shall be governed by existing ordinances not inconsistent with this ordinance and law.

Article V - On Electrical Constructions and Installations

SEC. 119 – Fees. There is hereby imposed the following fees for the inspection and/or test of electrical construction and installation, to wit:

For inspection:

A.	1. Of an electric wiring installation or part thereof	-----	P 2.00
	2. Of a telephone exchange system at the subscriber's	-----	2.00
	3. Local lighting and/or power supply system	-----	10.00
	4. For each neon transformer	-----	0.40
	5. For each X-ray machine:		
	a) of 5KVA or less	-----	2.00
	b) above 5KVA	-----	5.00
	6. Fans, blower and exhauster fans:		
	a) For each desk fan, floor, fans, and pedestal	-----	0.40
	b) For each ceiling fan or wall fan	-----	1.00
	c) Blowers and exhausts shall be charged in accordance with sub-section O of this Article	-----	
	7. Rectifiers:		
	a) Tungar, per unit	-----	2.00
	b) Solid state, per unit	-----	2.00
	8. Electric Welders:		
	a) Transformer type, not more than 10KVA	-----	10.00
	b) Transformer type, above 10KVA	-----	20.00
	c) Motor-generator type shall be charged in accordance with sub-section 9 and 14 for meters and generators, respectively, of this Article	-----	

9. Electric heaters, stoves, furnaces, ovens, and ranges; for each KW or fraction thereof	-----	1.00
10. Refrigerating equipment shall be charged in accordance with the HP rating of the component motors as per Sub-section 9 of this Article	-----	
11. Air-conditioning system:		
a) Window type for residential use	-----	10.00
b) Window type for commercial or industrial premises, per HP	----	15.00
c) Packages and/or split type [residential, commercial and/or industrial], per HP	-----	20.00
12. Hair curling apparatus:		
a) Per stand	-----	5.00
b) Additional fee for each heater outlet	-----	1.00
13. Hair dryers:		
a) Portable hair dryers	-----	2.00
b) Hair dryers with stand	-----	5.00
14. Transformers:		
a) When used in connection with household appliances	----	1.00
b) When used in connection with equipment for commercial or industrial purposes:		
1) For capacity ratings up to 5KVA	-----	3.00
2) For capacity ratings above 5KVA	-----	5.00
c) Sub-stations and power transformers:		
For each KVA and fraction thereof	-----	1.00
15. Fire alarm system	-----	5.00
Additional fee for each station	-----	1.00
16. Spotlight or floodlight, 500 watts or more	-----	2.00
17. Mercury ballast	-----	1.00
18. Fault detecting system	-----	5.00
19. Motion-picture projectors:		
a) Professional type [35mm., 70mm]	-----	30.00
b) Non-Professional type	-----	10.00
20. Other electrical apparatus or appliances not otherwise provided for in this section	-----	1.00
21. Temporary installation - shall be charged the regular fees provided for herein.		
22. For the issuance of an electric wiring permit	-----	2.00

SEC. 120. *For annual inspection* required in the preceding Section only the trip charge shall be collected for installation disapproved or condemned, but the fee as provided for in the said preceding Section shall be charged for the entire installation when finally approved.

SEC. 121 - Contracts for electrical installation: Inspection fees. Contracts for electrical installations awarded to private contractors, whether in public or private buildings occupied by government offices, shall be subject to the payment of the regular inspection fees provided for in Section 21 hereof.

SEC. 122 - Fees for subsequent inspections. In case the apparatus or wires on the first and second inspection shall be condemned, and the city electricians be called to inspect the installation the third time, an additional fee shall be charged at the same rate above for such third inspection and such subsequent inspections as shall be necessary.

SEC. 123 - Time of payment. The fees imposed in this Article shall be paid to the city electrician or his bonded clerk who shall deposit daily such fees collected by him, and shall at the same time, deliver to the District Auditor an itemized statement of such collected fees.

The above fees shall be paid after acquiring a building or repair permit from the City Engineer and upon application for a permit from the City Electrician to install or to alter any electrical lighting, power, telephone or telegraph, or any other electrical system or line, exterior or interior, or to install any electrical

apparatus or machine.

SEC. 124 - Rules and Regulations governing this Article. a) No person other than one having a permit as required under this code shall install or alter any electric wire or apparatus.

b) No person shall maintain or use or cause any electrical current to be connected with any wire or electrical apparatus that has not been inspected and certified to be correct by the City Electrician.

c) No person shall erect, install, or alter or cause to be erected, altered or installed any light, power, telegraph, telephone or other electrical system, or line, or any interior electrical wires or other apparatus without a permit from the City Electrician. Additional loading of wires likewise requires the approval of the City Electrician.

¹³ d) No person/association/private/government/juridical entity is allowed to hang and/or connect banners/streamers/signages/ "bantings" on electrical/cable wires in public places.

e) Application for the permit from the City Electrician shall be filed by the actual contractor who must be a registered electrical contractor. The permit issued shall be posted in a conspicuous place in the premises of the building, together with the building permit issued by the City Engineer.

If the work is found not in conformity with the requirements of law or ordinance or with the conditions set forth in the permit, the City Electrician shall forthwith cancel the permit and the fees paid thereon shall be forfeited.

f) The contractor or owner of the house or building shall apply for inspection and approval of new interior electrical installation, repair, or alteration as soon as the work is completed before the use of said installation. If the work is in conformity with the requirements, the City Electrician shall issue a certificate of approval.

g) No interior electrical installation, repair, alteration, or concealed or enclosed electrical installation shall be done or used without prior inspection and approval of the City Electrician.

SEC. 125 – Penalty. Any person violating the provision of this Article shall upon conviction, be punished by a fine of

¹⁴ 1 st Offense	-	A fine of P 500.00
2 nd Offense	-	A fine of P1,000.00
3 rd Offense	-	A fine of P2,000.00

For the purpose herein stated, each day that such wires or apparatus are continuously used or maintained shall constitute a separate and distinct violation.

In case of a firm, partnership, or association, the manager, administrator or the person in-charge shall be held liable for violation thereof, and suffer the penalties in the preceding paragraph and, in addition thereto, the municipal license or permit granted to such firm, partnership, corporation or association shall be revoked.

In case of condemned installation, if the owner of the building or the users therein fail to repair or remove the condemned installation, the electrical wires, poles, or fittings, and other appliances and apparatus within ten [10] days after notice, the City Electrician shall immediately disconnect the electric service.

Article VI - On Storage of Flammable, Combustible or Explosive Substances

SEC. 126 – Definitions. "Flash point" for the purpose of this Article, shall mean the temperature at which the liquid gives off vapor sufficient to form an ignitable mixture with the air near the surface of the liquid or within the vessel used.

"Storage" shall be construed as the keeping of any explosive, inflammable and/or combustible materials in the City of Oroquieta for a period of not less than 24 hours.

"Storage for domestic purposes" herein shall include the keeping of the flammable and/or combustible materials for all uses except for the purpose of processing and/or transferring same to another by

¹³ rdi2012/Ord. No. 484-2012 (tax code-electrical cons).doc 9/27/2012

¹⁴ rdi2012/Ord. No. 484-2012 (tax code-electrical cons).doc 9/27/2012

sale, barter, or for profit.

SEC. 127 - Permit Necessary. Any person who shall store or cause to be stored in the City of Oroquieta any explosive, flammable and/or combustible material for commercial purposes shall first secure a permit from the Director General of the Philippine National Police, and the City Mayor and pay the corresponding fees therefor, as provided in this ordinance. The Chief of the Fire Department of the City, or his duly authorized representative, stating therein that the place of storage has been duly inspected by him and found to be in conformity with the rules and regulations for safety against fire hazards issued pursuant to this ordinance. For the issuance of said Mayor's permit, a fee of P5.00 shall be paid. For businesses, the permit shall be renewed annually.

SEC. 128 - Rules and Regulations governing this Article. a) Inspection, Report and Recommendation by the Chief of the Fire Department. The Chief of the Fire Department or his duly authorized representative shall have the power to enter and make inspection, from time to time and during reasonable hours of the day, whenever he may deem it necessary to be made, of buildings, property or establishment required to be licensed and, though exempted from the license fees, those that are required to be regulated by the Office of the Chief, Fire Department.

b) The determination of the fire hazard characteristics and regulation for the storage, handling and use of flammable liquids, combustible materials and explosive substances shall be in accordance with standard regulations as the Chief of the Fire Department may prescribe and as the City Mayor shall approve in order to be effective, which shall be in conformity with generally accepted good practices and standards.

c) Any storage of flammable, combustible or explosive materials done in conformity with the standards of the National Fire Protection Association and National Board of Underwriters, both of the United States, shall be prima facie deemed to have been done in conformity with generally recognized practices and standards. The Chief of the Fire Department shall report to the City Mayor all violations of this ordinance and make such recommendation with regard thereto, as he shall deem proper.

SEC. 129 - License Fees. There is hereby imposed the following fees annually for storage of flammable and/or combustible materials in the City of Oroquieta, to wit:

A. Flammable Liquids:

- (1) Class 1 - Flammable liquids with flash point at 20 degrees Fahrenheit or below, such as gasoline, other carbon bisulphide, naptha, benzol [benzone], collodion and acetone;
- (2) Flammable liquids with flash point above 12.5 degrees centigrades but below 70 degrees Fahrenheit, such as alcohol, amyl, acetate, tutol, ethyl acetate:

<u>Quantity</u>		<u>Annual License</u>	
Over 25 gals to 50 gals	-----	P	10.00
Over 50 gals to 100 gals	-----		15.00
Over 100 gals to 500 gals	-----		50.00
Over 500 gals to 1,000 gals	-----		75.00
Over 1,000 gals to 5,000 gals	-----		250.00
Over 5,000 gals to 25,000 gals	-----		375.00
Over 25,000 gals to 50,000 gals	-----		500.00
Over 50,000	-----		750.00
(3)	The storage of any one flammable liquids mentioned:		

<u>Quantity</u>		<u>Annual License</u>	
Over 25 gals to 50 gals	-----	P	25.00
Over 50 gals to 100 gals	-----		40.00
Over 100 gals to 500 gals	-----		100.00
Over 500 gals to 1,000 gals	-----		174.00
Over 1,000 gals to 1,500 gals	-----		250.00
Over 2,000 gals to 2,500 gals	-----		350.00
Over 2,500 gals to 3,000 gals	-----		400.00
Over 3,000 gals to 3,500 gals	-----		450.00
Over 3,500 gals to 4,000 gals	-----		500.00
Over 4,000 gals to 8,000 gals	-----		750.00
Over 8,000 gals to 10,000 gals	-----		1,000.00

Over 10,000 gals to 50,000 gals	-----	1,600.00
Over 50,000 gals to 200,000 gals	-----	2,000.00
Over 200,000 gals to 500,000 gals	-----	2,500.00
Over 500,000 gals to 1,500,000 gals	-----	3,500.00
Over 1,500,000 gals	-----	5,000.00

Provided, that in the case of a storage of gasoline for sale to the public in gasoline service stations, the license fee for such storage shall be increased by an amount equivalent to thirty per centum [30%] of the license fee provided therefore hereinabove.

In sub-paragraph [3] above, which does not exceed ten [10] gallons in quantity destined to be used exclusively for domestic purposes, shall be exempt from the payment of the taxes prescribed therein.

- (4) Flammable liquids with a flash point of over 21 degrees Centigrades, when subjected to spontaneous ignition, or when artificially heated to a temperature equal to, higher than, its flash point:

<u>Quantity</u>		<u>Annual License</u>
Over 25 gals to 50 gals	-----	P 7.50
Over 50 gals to 100 gals	-----	20.00
Over 100 gals to 500 gals	-----	37.50
Over 500 gals to 1,000 gals	-----	60.00
Over 1,000 gals to 20,000 gals	-----	75.00

B. Flammable gases:

Acetylene, hydrogen, coal gas, and other flammable gaseous forms, except liquefied petroleum gas and other compressed gases:

<u>Quantity</u>		<u>Annual License</u>
Over 25 gals to 100 gals	-----	P 12.50
Over 100 gals to 500 gals	-----	37.50
Over 500 gals to 2,000 gals	-----	75.00
Over 2,000 gals to 10,000 gals	-----	150.00
Over 10,000 gals to 50,000 gals	-----	250.00
Over 50,000 gals to 100,000 gals	-----	375.00
Over 100,000 gals	-----	500.00

C. Combustible solids:

(1) Calcium carbide-

Over 20 kilos but not more than 50 kilos	-----	P 5.00
Over 50 kilos but not more than 500 kilos	-----	37.50
Over 500 kilos but not more than 1,000 kilos	-----	50.00
Over 1,000 kilos but not more than 5,000 kilos	-----	100.00
Over 5,000 kilos but not more than 10,000 kilos	-----	150.00
Over 10,000 kilos but not more than 50,000 kilos	-----	250.00
Over 50,000 kilos	-----	375.00

(2) Pyrlyxin-

Over 10 kilos to 50 kilos	-----	P 5.00
Over 50 kilos to 200 kilos	-----	20.00
Over 200 kilos to 500 kilos	-----	45.00
Over 500 kilos to 1,000 kilos	-----	75.00
Over 1,000 kilos to 3,000 kilos	-----	150.00
Over 3,000 kilos to 10,000 kilos	-----	250.00
Over 10,000 kilos	-----	375.00

(3) Matches-

Over 25 kilos to 100 kilos	-----	P 12.50
Over 100 kilos to 500 kilos	-----	25.00
Over 500 kilos to 1,000 kilos	-----	50.00
Over 1,000 kilos to 5,000 kilos	-----	100.00
Over 5,000 kilos	-----	200.00

- (4) Nitrate, phosphorous, bromine, sodium picric acid, and other hazardous chemical or similar flammable, explosive, corrosive oxidizing, lachrymatory properties with quantities of:

Over 5 kilos to 25 kilos	-----	P	5.00
Over 25 kilos to 100 kilos	-----		17.50
Over 100 kilos to 300 kilos	-----		50.00
Over 500 kilos to 1,000 kilos	-----		75.00
Over 1,000 kilos to 5,000 kilos	-----		200.00
Over 5,000 kilos	-----		300.00

- (5) Shredded combustible materials, such as wood shavings (kusot), waste (estopa), straw, hay, combustible loose fibers, sisal, and fine materials:

Over 9 cu. ft. to 100 cu. ft.	-----	P	12.50
Over 100 cu. ft. to 500 cu. ft.	-----		30.00
Over 500 cu. ft. to 1,000 cu. ft.	-----		50.00
Over 1,000 cu. ft. to 2,500 cu. ft.	-----		75.00
Over 2,500 cu. ft.	-----		100.00

- (6) Tar resin, waxes, copra, rubber, cork, bituminous coal and other similar combustible materials with quantities of:

Over 50 kilos to 100 kilos	-----	P	5.00
Over 100 kilos to 1,000 kilos	-----		10.00
Over 1,000 kilos to 5,000 kilos	-----		15.00
Over 5,000 kilos	-----		30.00

In determining the quantity of combustible or explosive substances stored in a particular premise or establishment, such specific combustible or explosive substance, and not the aggregate of all the different combustible or explosive substances found in said premise or establishment, shall be measure or weighed separately as the case may be: Provided, That the Chief of the Fire Department shall have supervision of the location and manner of storing the aforementioned quantities of combustible materials which are herein exempted from the payment of the license fee, and if in his judgment the location and manner of storing any of such combustible materials is dangerous he shall issue an order to the possessor, directing that the same be stored properly or removed within twenty-four hours; Provided, further, that for any permit granted by the Chief, Fire Department, to store any quantity of combustible or explosive materials exempted from the payments of license fees, there shall be collected the amount of P5.00 as Fire Department permit fee.

SEC. 130 – Exemption. Gasoline or naphtha not exceeding one hundred [100] gallons kept in, and used by launches, and any quantity of gasoline kept in the tank of, and used by, any motor vehicle or vehicles, shall be exempted from payment of the license tax herein required.

SEC. 131 – Penalty. Any violation of any provision of this Article shall be penalized by a fine of not less than fifty pesos [P50.00] nor exceeding two hundred pesos [P200.00] or an imprisonment of not less than twenty [20] days nor exceeding six [6] months, or both such fine and imprisonment in the discretion of the Court and in addition any permit and/or license granted shall be considered automatically revoked.

Article VII - On the Conveyance or Transportation of Explosive, Inflammable Liquids of Combustible Materials over the streets of, or through pipelines within the City of Oroquieta as well as for the Loading and Unloading of such Explosive, Inflammable Liquids or Combustible Materials in or from any Vessel, Boat or Craft

SEC. 132 - Rules and Regulations governing this Article. a) The Chief of the Fire Department shall determine the classification of the inflammable liquids provided herein, and the manner in which such inflammable liquids, explosives or combustible materials shall be transported, whether it be by vehicle, in a railway car, in a vessel, boat or craft, or conveyed through a pipeline.

b) Meters, or approved measuring devices, shall be installed at the tanks or containers which are serviced by the pipelines to register the quantities of inflammable liquids delivered for each transfer operation for the purpose of determining the fees mentioned herein.

c) The Government of the Republic of the Philippines or any of its political subdivisions, the United

States Army and Navy, United States Embassy and Members of its Staff, diplomatic and consular representatives and officers of foreign powers, are hereby exempted from the imposition of the fee mentioned herein.

SEC. 133 – *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of not exceeding two hundred pesos [P200.00] or by imprisonment of not more than six [6] months, or by both such fine and imprisonment at the discretion of the court.

Article VIII - On the Manufacture, Sale, Installation, Use, Approval and Inspection of Kerosene Stoves and other Oil Burning Equipment

SEC. 134 - *Imposition of Fees.* There is hereby imposed the following fees, to wit:

a) For each certificate of approval on every manufacturer, producer, seller or installer of kerosene or oil-burning equipment manufactured, offered for sale or installed, as follows:

For a tank capacity up to 10 gallons	-----	P	2.50
For a tank capacity over 10 gallons but not exceeding 275 gallons	-----		10.00
Over 275 gallons	-----		20.00

b) On every person, firm or corporation that installs kerosene stoves or oil-burning equipment:

For the installation of kerosene stove or other oil-burning equipment with kerosene or fuel oil tank capacity not exceeding 3 gallons	-----	P	2.50
For the installation of kerosene stove or other oil-burning equipment with kerosene or fuel oil tank capacity over 3 gallons but not more than 10 gallons	-----	P	10.00
For the installation of kerosene stove or other oil-burning equipment with kerosene or fuel oil tank capacity over 10 gallons but not more than 50 gallons	-----	P	20.00
For the installation of oil-burning equipment with fuel oil tank capacity over 50 gallons but not more than 275 gallons	-----	P	40.00
For the installation of oil-burning equipment with fuel oil tank capacity over 275 gallons	-----	P	50.00

Exemption. Kerosene stoves or oil-burning equipment complying with the requirements of this Article with regards to features of construction and installation, which were installed and already in use prior to the enactment of this Code are exempt from the payment of installation fees.

c) For each inspection on the use and installation of kerosene stoves or oil burning equipment which shall be done as often as may be necessary, but not less than once yearly:

For oil-burning equipment with a capacity of not exceeding 3 gallons	-----	P	1.00
Over 3 gallons but not exceeding 10 gallons	-----		3.00
Over 10 gallons but not exceeding 50 gallons	-----		5.00
Over 50 gallons but not exceeding 275 gallons	-----		10.00
Over 275 gallons	-----		15.00

Article IX - On the Storage, Installation, Handling, Use and Transportation of Compressed and Liquefied Petroleum [LPG] or other Flammable Gases

SEC. 135 - *License, Permit and Reports on Installation.* a) No person shall store within the territorial limits of the City of Oroquieta or engage in the business of installing liquefied petroleum or other types of compressed gas system or equipment used in connection with such system without first securing a permit from the Chief of Fire Department of the City of Oroquieta;

b) An application for a permit accomplished by plans shall be made by the installer to the Chief of the Fire Department for all systems connected to liquefied petroleum or other gas storage containers having an aggregate of 150 gallons water capacity or more;

c) In the case of system of less than 150 gallons the installer shall file a written notification with the Chief of Fire Department indicating the location of the premises where such installation has been made and the date of installation, provided that such notice shall be made within 72 hours after making the installation.

SEC. 136 - Imposition of Fees. There shall be paid for each permit of inspection conducted the following fees:

a) For bulk storage:

For storage with a water capacity of not more than 50 gallons	-----	P	25.00
For storage with a water capacity of over 50 gallons	-----		50.00
For storage with a water capacity of over 500 gallons but not more than 2,000 gallons	-----		100.00
For storage with a water capacity of over 2,000 gallons but not more than 5,000 gallons	-----		250.00
For storage with a water capacity of over 5,000 gallons but not more than 50,000 gallons	-----		500.00
For storage with a water capacity of over 50,000 gallons but not more than 200,000 gallons	-----		750.00
For storage with a water capacity of over 200,000 gallons but not more than 500,000 gallons	-----		1,500.00
For every additional 1,000 gallons or fraction thereof in excess of 500,000 gallons	-----		10.00

b) For installing gas system other than at bulk storage premises, which shall be chargeable against the person, firm or corporation that put up the installation.

For installation having a water capacity as follows:

Less than 30 gallons, water capacity	-----	P	2.50
31 to 125 gallons, water capacity	-----		5.00
126 to 500 gallons, water capacity	-----		10.00
501 to 1,000 gallons, water capacity	-----		20.00
For every additional 100 gallons capacity or fraction thereof in excess of 1,000 gallons	-----		1.00

Additional installations shall be considered as separate storage for purposes of payment of installation fees.

c) For inspection fees for liquefied gas installation other than at bulk storage premises, provided these fees shall not be due unless an actual inspection has been conducted in the storage premises.

Less than 15 gallons, water capacity	-----	P	1.50
16 to 25 gallons, water capacity	-----		2.50
26 to 50 gallons, water capacity	-----		3.50
51 to 100 gallons, water capacity	-----		5.00
101 to 200 gallons, water capacity	-----		10.00
201 to 300 gallons, water capacity	-----		15.00
301 to 500 gallons, water capacity	-----		20.00
For every additional 100 gallons capacity or fraction thereof in excess of 500 gallons	-----		1.00

Liquefied petroleum gas [LPG] installations in commercial establishment shall be charged twice the fee provided for under Section 3(c) hereof.

Liquefied petroleum gas [LPG] installations for government offices, branches or subdivisions thereof shall be exempted from the payment of fees provided for under this section, but are nevertheless required to comply with the provisions of Section 3.32, hereof.

SEC. 137 - Rules and Regulations governing this Article. a) All compressed and liquefied gases used for heat or light shall be effectively odorized by an approved agent of such character as to positively indicate the presence of gas down to concentration in air of not over one-fifty the lower limit of flammability, except that such gases need not odorized where an odorant would be harmful to the process in which the gas

is to be used, subject the approval of the Chief of Fire Department.

b) In cases of bulk storage in heavily populated or congested individual tank capacity, total storage, and distance to buildings or line of an adjoining property which a storage tank or container may be built on.

c) No storage container shall be located under or inside any building, except as may otherwise be provided in accordance with sub-section 8 hereof, including containers conforming to government regulations and standards used for welding, flame cutting or other industrial applications may be located in buildings upon approval by the Chief of the Fire Department.

d) Storage containers shall be located, with respect to the nearest building or group of buildings, or line of adjoining property which such containers may be built upon, in accordance with the following table, except that minor out buildings devoted exclusively to gas manufacturing and distributing operations, which may be exempt from this requirement by the Chief of the Fire Department:

<u>Water Capacity per Container</u>	<u>Minimum Distance</u>		<u>Dist. Ret. Ground Container</u>
	<u>Under Ground</u>	<u>Above Ground</u>	
Less than 125 gallons	10 feet	None	None
126 to 500 gallons	10 feet	10 feet	3 feet
501 to 1,200 gallons	25 feet	25 feet	3 feet
Over 1,200 gallons	50 feet	30 feet	5 feet

e) First stage regulating equipment shall be located outside of the building other than those especially provided for the purpose. The discharge from safety relief valves shall be located not less than five feet away from any building opening which is below the level of such discharge.

f) No readily ignitable material shall be permitted within 10 meters of any container.

g) The Chief of Fire Department, where the slope of the ground or other local conditions should permit above ground containers to endanger adjacent property in case of rupture or overflow, shall require each container to be surrounded by a dike of such capacity as may be considered necessary, but not more than the capacity of the container.

h) All regulations, not otherwise provided for in this Article regarding the examination and testing of equipment and systems, requirement for construction and original test of containers, container valves and accessories, pipings, and fittings, safety devices, hose specifications, filling densities, vaporizing and housing, electrical installations, and open flames, transfer of liquids, storage of containers etc., shall be governed by the provisions of the pamphlet on liquefied petroleum gases of the National Board of Fire Underwriters and the National Fire Code, Vol. 2 of the National Fire Protection Association, as lately amended, without prejudice to the promulgation of such regulations by the Chief of Fire Department in conformity with generally accepted good practices relative to liquefied gas system.

i) When a liquefied gas installation has been disapproved by the Chief, Fire Department, the installer or user shall remedy the defects or penalty which may be imposed upon the installer or users for violation of any of the provisions of this Article.

j) The Chief of the Fire Department or his authorized representative may, at all reasonable hours, enter any building or premises for the purpose of making any inspection, or investigation which he may deem necessary.

SEC. 138 - Mechanical Engineer/Expert Technician. All dealers and distributors of liquefied compressed gasses shall have in their staff any or all of the following technical personnel to supervise the installation, handling, and storage of the said liquefied compressed gases:

a) Dealers and distributors engaged in the storage of the above gases and/or installation of systems exceeding 50 gallons, water capacity, shall avail of the services of a professional mechanical engineer duly licensed by the Board of Mechanical Engineers of the Republic of the Philippines or a recognized expert on liquefied compressed gas system installations and related work as certified by the Chief of the Fire Department.

b) Dealers and distributors engaged in the storage or sale of the above gases and/or installation of system less than 50 gallons, water capacity, shall avail the services of a technician covered by a certificate of training from a recognized training course in liquefied compressed gases and related work as approved by the Chief of the Fire Department.

SEC. 139 - Rules and Regulations Governing Conveyance of LPG. a) Transport or conveyance vehicles and/or containers shall be constructed according to the type approved by the Chief of the Fire Department.

b) Piping, safety devices, filling and the loading and unloading of transport or conveyance vehicles shall be specified for containers.

c) Pumps of suitable design and properly protected may be mounted upon transport or conveyance vehicles and may be driven by the vehicles motor power take-off or other suitable means. The pumps, except constant speed centrifugal pumps, shall be equipped with suitable pressure by-pass valves permitting flow from pump discharge to pump suction when the pump discharge pressure rises above a predetermined point.

d) Every conveyance vehicles shall be provided with properly attached steel bumpers or chassis extension at the rear, which shall be so arranged as to adequately protect the tank, piping, valves and fittings in case of collision.

e) Valves and connections to containers shall be protected while in transit, storage, and while being moved by doing set in recessed portions of the container, or by a ventilating cap or collar.

SEC. 140 - Penalty. Any or all persons who shall violate any of the provisions of this Article or fail to comply therewith, or who shall violate or fail to comply with any order or regulations made thereunder, shall severally, for each an every such violation and non-compliance respectively, forfeit and pay a penalty not to exceed the sum of two hundred pesos (P200.00). The imposition of one penalty for any violation of this Article shall not excuse the violation or permit it to continue, and all such persons shall be required to correct or remedy such violations or defects within a reasonable time; and when not otherwise specified, each ten days that prohibited conditions are maintained shall constitute a separate offense.

The application of the above penalty shall not be held to prevent the enforced removal of prohibited conditions.

Article X - On Air Conditioner, Its Equipment and Accessories

SEC. 141 - Imposition of Fee. There is hereby imposed the following fees, to wit:

- | | | |
|--|-------|---------------------|
| 1) For Certification of Inspection of Quality of Air Conditioning Equipment | | |
| a) For the first 50 tons or less | ----- | P2.00 per ton |
| b) Over 50 tons, but not exceeding 150 tons, an additional | ----- | P1.00 over 50 tons |
| c) Over 150 tons, but not exceeding 300 tons, an additional | ----- | P1.00 over 150 tons |
| d) Over 300 tons, but not exceeding 500 tons, an additional | ----- | P0.50 over 300 tons |
| e) Over 500 tons, an additional | | P0.25 over 500 tons |
| 2) For Inspection of Single Units | | |
| a) For the first 50 hp or less | ----- | P5.00/hp |
| b) In excess of 50 hp, but not exceeding 150 hp | ----- | P3.00/hp |
| c) In excess of 150 hp, but not exceeding 300 hp | ----- | P2.00/hp |
| d) In excess of 300 hp, but not exceeding 500 hp | ----- | P1.00/hp |
| e) In excess of 500 hp, and above | ----- | P1.00/hp |
| 3) For Examination and Approval of Plans, Designs, and Specifications. | | |
| a) For in a plan, design and specification of 150 tons or less of refrigeration of air-conditioning system | ----- | P1.00/ton |
| b) For a plan, design and specification of 150 tons or more, but not exceeding 300 tons of refrigeration of air-conditioning system | ----- | P1.00/ton |
| c) For a plan, design and specification of the next 300 tons or more, but not exceeding 500 tons of refrigeration of air-conditioning system | ----- | P0.50/ton |

- | | | |
|--|-------|-----------|
| d) For a plan, design and specification of the next 500 tons or more of refrigeration of air-conditioning system | ----- | P0.30/ton |
| 4) For Accessories of an Air-Conditioning Unit Other than a Compressor. | | |
| a) For each motor and controlling apparatus of 1/4 hp or less | ----- | P1.00 |
| b) For each motor and controlling apparatus above 1/4 hp but not exceeding 5 hp | | P1.50 |
| c) For each motor and controlling apparatus above 5 hp but not exceeding 20 hp | | P3.00 |
| d) For each motor and controlling apparatus above 20 hp | | P5.00 |

SEC. 142 - Rules and Regulations governing this Articles. a) It shall be unlawful for any person to install, alter, add, or reconnect to the source of power, or to operate, tend or maintain an air-conditioning unit in any industrial or commercial building or any other buildings where people congregate other than a residential building, without first securing a permit therefor.

b) The owner of an air-conditioning unit, and the contractor therein, shall first secure a permit to install, alter, add, or reconnect from the City Electrician which shall be valid for thirty (30) days, and may be extended for another thirty (30) days depending upon the magnitude of the work to be done but not exceeding six (6) months thereof.

c) The City Electrician or his duly authorized representative shall inspect all air-conditioning units installed in any industrial or commercial building or any other building where people congregate, or any kind of establishment, except residential buildings in the City of Oroquieta, for the purpose of certifying to the safety of said building, after six (6) months from the issuance of the permit to operate. As far as practicable, every six (6) months thereafter, he shall make said inspection, but such inspection shall not be made more than twice a year.

SEC. 143 - Fines for Non-Payment. There is hereby imposed a fine of one per centum (1%) per month until fully paid for non-payment of the fees herein mentioned plus a service charge of another one per centum (1%) per month.

SEC. 144 - Penalty. Any person violating the provision of this Article shall, upon conviction thereof, be punished by a fine of not more than Two Hundred Pesos (P200.00) or imprisonment of not more than six (6) months, or by both such fine and imprisonment, at the discretion of the court.

Article XI - On Stonewall of Structure Construction

SEC. 145 - Permit required. No person shall construct or build a stonewall or any form of structure within the City, without first securing a construction permit from the City Mayor.

SEC. 146 - Imposition of fees. There is hereby imposed the following fees for each stonewall or structure permit issued, to wit:

- | | | |
|--------------------------|-------|--------------------|
| 1) Residential | | |
| a) Wood | ----- | P0.02/linear meter |
| b) Wood with stone | ----- | P0.10/linear meter |
| c) Stone | ----- | P0.05/linear meter |
| d) Stone with steel | ----- | P0.10/linear meter |
| e) Steel | ----- | P0.15/linear meter |
| 2) Industrial Commercial | | |
| a) Wood | ----- | P0.10/linear meter |
| b) Wood with stone | ----- | P0.15/linear meter |
| c) Stone | ----- | P0.20/linear meter |
| d) Stone with steel | ----- | P0.25/linear meter |
| e) Steel | ----- | P0.30/linear meter |

SEC. 147 - Time of Payment. The fee shall be paid upon application for the issuance of the permit by the City Treasurer.

Article XII - On Excavation

SEC. 148 - Imposition of fees. The following schedule of excavation fees and charges shall be collected from any person, firm, or corporation, that shall make, or cause to be made, any excavation on public or private roads, or to dig for sources of water supply within the City:

1)	a)	Permit on excavation	-----	P 5.00
	b)	Permit fee for digging water	-----	P15.00
2)		Fees for Drilling of Wells		P 5.00
	a)	For 2"Ø pipe -		
		First 400 ft	-----	P10.00
		Over 400 ft.	-----	P 0.30/ft.
	b)	For 3"Ø pipe		
		First 400 ft	-----	P15.00
		Over 400 ft.	-----	P 0.15/ft.
	c)	For 4"Ø pipe		
		First 400 ft	-----	P25.00
		Over 400 ft.	-----	P 0.35/ft.
	d)	For 6"Ø pipe		
		First 400 ft	-----	P50.00
		Over 400 ft.	-----	P 0.75/ft.
3)		Fees on Excavation on Roads -		
	a)	On escombros	-----	P 3.00/sq.m.
	b)	On stone macadam	-----	P 5.00/sq.m.
	c)	On road-mixed asphalt	-----	P 8.00/sq.m.
	d)	On plant-mixed asphalt	-----	P15.00/sq.m.
	e)	On concrete	-----	P20.00/sq.m.
	f)	On inspection fee, per inspection	-----	P 1.00/sq.m.
4)		On Sidewalk Excavation -		
	a)	Asphalt	-----	P 5.00/sq.m.
	b)	Concrete	-----	P 7.50/sq.m.
	c)	Others	-----	P 3.00/sq.m.
5)		On Curbs and gutters -		
	a)	Asphalt	-----	P 5.00/sq.m.
	b)	Concrete	-----	P 7.50/sq.m.
	c)	Others	-----	P 3.00/sq.m.
6)		For the reconstruction, per square meter or fraction thereof, of a street or a sidewalk which has been excavated -		
	a)	Concrete-paved streets (Portland and Cement)	-----	P35.00/sq.m.
	b)	Asphaltic Concrete-paved street		
		(1) Less than 20.00 sq. m.	-----	P17.50/sq.m.
		(2) 20.00 sq.m. or more	-----	P15.00/sq.m.
	c)	Macadam-surfaced street	-----	P 8.00/sq.m.
	d)	Roadway which is of Escombros	-----	P 4.00/sq.m.
	e)	Roadway which is of Ordinary Earth	-----	P 4.00/sq.m.
	f)	Concrete sidewalk (Portland Cement) -		
		(1) Less than 20.00 sq. m.	-----	P17.50/sq.m.
		(2) 20.00 sq.m. or more	-----	P15.00/sq.m.
	g)	Asphalted sidewalk -		
		(1) Less than 20.00 sq. m.	-----	P 8.50/sq.m.
		(2) 20.00 sq.m. or more	-----	P 7.00/sq.m.
	h)	Sidewalk which is of ordinary Earth	-----	P 3.00/sq.m.
7)		For the repair, per linear meter or fraction thereof, of curbs and gutters -		
	a)	Concrete gutter -		

	(1) Less than 20.00 l.m.	-----	P17.50/l.m.
	(2) 20.00 l.m. or more	-----	P15.00/l.m.
b)	Concrete curbs -		
	(1) Less than 20.00 l.m.	-----	P 9.50/l.m.
	(2) 20.00 l.m. or more	-----	P 8.00/l.m.
c)	Combination of concrete curbs and gutters -		
	(1) Less than 20.00 l.m.	-----	P 20.50/l.m.
	(2) 20.00 l.m. or more	-----	P 18.00/l.m.
8)	For the establishment of a line for poles applied for by public utilities -		P 5.00/pole location
9)	For verification of location for private alleys -		P 5.00/private alley
10)	For supervision or inspection of excavation work -		P 6.75/day
11)	Permit fee for excavation -		
a)	For the first 10.00 l.m. of excavation or less	-----	P 5.00
b)	In excess of 10.00 l.m. of excavation	-----	P 0.25/l.m.

SEC. 149 - Disposition of Proceeds. The income derived herein shall be used in the inspection, supervision and prosecution of the reconstruction and/or repair work and other services rendered which shall include the necessary labor, purchase of materials, equipment and/or tools.

SEC. 150 - Flexibility of Prices. Should there be increases in the prices of labor and materials including the increase in costs of operation and maintenance of equipment, the City Engineer may likewise increase the restoration costs listed herein but not more than one hundred per centum (100%) of the increase in the costs of said items.

SEC. 151 - Time of payment; surcharge for late payment. The fees imposed in this Article shall be paid to the City Treasurer upon application for a permit to dig for water, or making an excavation on any public or private road in the City. A surcharge of twenty per centum (20%) of the fees herein imposed shall be collected from any person or entity that has commenced any digging or excavation before a permit has been issued.

¹⁵**SEC. 152 - Rules and Regulations governing this Article.**

a. Definition of Terms.

First Party – Local Government agency/office of Oroquieta City

Second Party – the water district, the electric cooperative, contractors, any private persons/government entity/juridical entity.

Excavation – for purposes of this ordinance, it refers to the removal of superposed material (as earth, stone, or buildings) from the remains or structures, a cavity formed by cutting, digging, or scooping.

⁶²*Performance Bond* – refers to cash, cashier's check, irrevocable standby letter of credit or surety bond collectible on demand.

b.) *Scope.* This ordinance shall cover all persons, barangays, corporations, firm or entity whether residents or non-residents which shall undertake any excavations within the City of Oroquieta.

c.) **Procedure in the excavations.** The following are the standard procedural requirements, viz:

Excavation and ground preparation permit must be secured by the second party from the first party (City Engineer's Office) prior to actual ground preparation and excavation after the building line is established.

Requirements:

¹⁵ *Ord. No. 485-2012 (local tax code-excavation).doc*

⁶² *Amended by Ord. No. 511-2013 dtd. January 17, 2013*

- 1.) Accomplished Permit form (NBC Form No –A-02)
- 2.) For OCWD connection purposes, present letter request, location plan and excavation plans and details
- 3.) Official Receipt for payment of excavation fee
- 4.) Performance Bond to be deposited at the City Treasurer's Office to guarantee a faithful compliance of the restoration of works, which amount (100% total restoration cost) shall be determined by the office of the City Engineer.

PROVIDED, that, in the event that the local water district, the electric cooperative undertaking improvement for public services will be the second party concerned, subject fee is not applicable. However, it shall have to comply all necessary requirements for excavation.

Provided further, that, the City Engineer's Office issues a certification that such excavated site has been properly restored, such performance bond will be returned. Otherwise, if not properly restored on the scheduled date, performance bond will be forfeited.

d.) The Second Party shall :

- 1.) Provide a copy of the approved permit at the work site, for verification purposes;
 - 2.) Provide necessary warning devices/signs, blinkers, barricades and safety devices at every site during excavation works and shall be responsible for the safety protection, security and convenience of the general public; cover the excavated site with steel plates ½ thick with overlap of two (2) feet with stoppers or fully backfilled with suitable backfilling materials;
 - 3.) Provide blinkers or illuminated warning lights and signal shall be made available to the equipments, barricades, stockpiles or other construction left overnight on the road way;
 - 4.) Provide a billboard of a size of 4 ft. x 5 ft., must be conspicuously and prominently placed at the work site. It shall bear the following information to wit: project name, duration, contractor's or company's name. In cases where local water district undertake leak repair and rehabilitation works for a short duration under Sec. 152. c. 2. Will suffice already until repair is completed;
 - 5.) Properly store and dispose all wastes or discarded materials/equipments from the project;
 - 6.) Cause the water waste to be discharged directly into drainage lines;
 - 7.) Activity involving the pipe-laying along/adjacent gutters shall be embedded;
 - 8.) Properly repair and restore all pavement or facility extracted/excavated/damaged and/or surface conditions disturbed by pipe laying/other methods used to its original state subject to the approval of the City Engineer and the proper authorities concerned after the completion of the activity. The second party will request a representation from the City Engineer's Office to witness field density testing and concreting on scheduled restoration works. Complete restoration of the site shall be done within four (4) working days in cases of asphaltting and eight (8) working days in cases of concrete pavements, from the date complete backfill is made, under favorable weather conditions.
- e.) On excavation crossing streets and intersections. The second party will secure, two weeks before the excavation date, a permit for a temporary road closure with corresponding sketch map and dates with specific time for the particular repair/excavation/project to be done/implemented from the Sangguniang Panlungsod . Thereafter, to coordinate with the Philippine National Police (PNP)- Traffic Division and Oroquieta City Traffic Management Board (OCTMB), and Law and Order Team- Office of the Mayor.
- f.) Accomplishment Report with a certification from the City Engineer's Office stating thereof that all are in its original state with no limitation for the improvement of the site/area in accordance with the standard specification for water system construction of the Local Water Utilities Administration and the National Building Code by the Second Party to the City Mayor thru the Sangguniang Panlungsod, for information.
- g.) ⁶³MORATORIUM – except for local water district who undertakes repair and rehabilitation, no excavation or digging shall take place on roads leading to cemetery and churches on the following dates, to wit;

⁶³ Amended by Ord. No. 511-2013 dtd. Jan. 17, 2013

- 1.) Holy week;
- 2.) October 29 until November 3;
- 3.) Other dates as may be proclaimed by the Oroquieta City government and/or national government;

Repairs for leaking and/or rehabilitation may be done anytime provided adequate traffic control shall be put in place. Leaks must be attended immediately to prevent contamination risk.

SEC. 153 - *Penalty.*

⁶⁴ First Offense	-	P 2,500.00
Second Offense	-	P 3,500.00
Third Offense	-	P 5,000.00

or imprisonment of not less than ten (10) days nor more than six (6) months, or both at the discretion of the Court.

Article XIII - On Quarrying Adobe Stones

SEC. 154 - *Imposition of fees.* There is hereby required a bond on any person, association, partnership, firm, or corporation that shall quarry or cause to be quarried adobe stone on any lot or lots within the City, and the imposition of the following permit fees, to wit:

a) For quarrying with an excavation that does not extend below the street nearest the lot or lots involved by one (1) foot above the grade level, if the street is asphalted, or two (2) feet above the grade level, if the street is not asphalted:

1) Cash or Performance Bond -		
For the first ten (10) cubic meter or less of excavation work	-----	P 50.00
For each cubic meter in excess thereof	-----	P 5.00
2) Permit Fees -		
Line and grade and inspection fee	-----	P 2.50
For the first ten (10) cubic meter or less of excavation work	-----	P 1.00
		P 0.10

b) For quarrying with an excavation that extends below the streets nearest the lot or lots involved by one (1) foot above the grade level if the street is not asphalted:

1) Cash or Performance Bond -		
For the first ten (10) cubic meter or less of excavation work	-----	P 50.00
For each cubic meter in excess thereof	-----	P 5.00
2) Permit Fees -		
For the first ten (10) cubic meter of excavation work	-----	P 2.00
For each cubic meter in excess thereof	-----	P 0.20

SEC. 155 - *Time of payment.* The performance bond shall be filed and the permit fees shall be paid upon application for a permit to quarry adobe stones.

SEC. 156 - *Rules and Regulation governing this Article.* a) Any person, association, firm, corporation, or partnership desiring to quarry shall file an application for a permit with the City Engineer for approval by the City Mayor. The application shall be filed together with an authorization made by the lot owner or his duly authorized representative which shall set forth the description of the land where the quarrying shall be done, giving the lot and block numbers and other related information by which the lot may readily be located or identified; the dimension and depth of the proposed excavation; and the purposes for such excavation work.

b) Any person, association, firm, partnership, or corporation desiring to excavate beyond the depth

⁶⁴ Amended under Ord. No. 511-2013 dtd Jan. 17, 2013

and the dimensions for which a permit has been granted shall submit a new application therefor, file the corresponding bond, and pay the prescribed fees.

c) The bond shall be withdrawn upon certification by the City Engineer that the hollow caused by the excavation work has been refilled with the approved filling materials to the level required by the City Engineer, or to the former level of the lot excavated, otherwise the bond shall be forfeited in favor of the City.

SEC. 157 - Penalty. Any violation of the provisions of this Article shall subject the violator to a penalty of one hundred (P100.00) pesos, or imprisonment of thirty (30) days, or both such fine and imprisonment, at the discretion of the Court. In case a violation is committed by an association, firm, partnership, corporation or other juridical person, the manager, managing director, or the person in charge of the business shall be criminally liable therefor.

Article XIV - On Storage of Explosives

SEC. 158 - Imposition of fees. Subject to Proclamation 1081 and General Orders, Letters of Instructions and Presidential Decrees promulgated by the President and the Armed Forces, there is hereby imposed on every person, firm, or corporation that stores dynamite sticks, safety fuses, blasting caps, or electric caps in the City Magazines for safe-keeping, the following fees, to wit:

Dynamite Sticks, per case	-----	P 5.00/month
Blasting caps, per 100 pieces	-----	P 20.00/month
Safety Fuses, per 100 ft. length	-----	P 1.00/ month
Electric caps, per 100	-----	P 2.00/month

SEC. 159 - Time of payment. The storage fees shall be paid before the explosives are stored and within five (5) days of every ensuing month. For this purpose, all storage permits for explosives shall be null and void after one (1) month from the date of issuance as specified therein.

SEC. 160 - Time of payment. The permit fee shall be paid to the City Treasurer upon application for a permit for the occupancy of a house, building, condominium, apartment, accessoria, room for rent, or before a lessee or sub-lessee transfers to said house, building, condominium, apartment, accessoria, for rent, bed-space, or the like.

SEC. 161 - Rules and Regulations governing this Article. Every owner of house, building, condominium, apartment or accessoria for rent shall apply for a permit for occupancy with the City Engineer who shall determine whether the house, condominium, building, of accessoria is fit for dwelling.

SEC. 162 - Penalty. Any violation of this Article shall be punished by a fine of not less than twenty-five (P25.00) pesos nor more than two hundred (P200.00) pesos, or imprisonment of not less than 10 days nor more than two (2) months, or both, at the discretion of the Court.

Article XV - Marriage License Fee and Solemnization Fee

⁶⁵**SEC. 163 - Imposition of Fees.** There is hereby imposed following fees for the contracting of marriage, to wit:

1) Sale of application form of marriage	-----	P 20.00
2) Marriage license fee	-----	P 25.00
3) Filing fee	-----	P 50.00
4) Marriage solemnization fee	-----	P 30.00
5) Pre-Marriage counseling seminar fee	-----	P 50.00

Provided, however that those persons whose incomes do not exceed P300.00 shall be exempt from payment of the marriage license fee pursuant to the Civil Code.

SEC. 164 - Time of payment. The fees imposed in this Article shall accrue to the general fund only and shall be paid to the City Treasurer upon application for a marriage license.

SEC. 165 - Rules and Regulations governing this Article. The pertinent provisions of the Title III on Marriage, Book I on Persons of the Civil Code of the Philippines are hereby adopted.

Article XVI - Cattle Registration Fee

⁶⁵ as amended by Ordinance no. 75-2001

SEC. 166 - Definition. "Large Cattle" includes a horse, mule, ass, carabao, or other domesticated member of the bovine family.

⁶⁶**SEC. 167 - Registration of ownership of large cattle.** Any person who owns a two-year old large cattle is hereby required to register his ownership thereof with the City Treasurer.

All branded and counter-branded animals presented to the City Treasurer for registration shall be registered in a book showing the name and address of the owner, class, color, age, sex, brands and other identifying marks of the cattle. An entry shall also be made on the certification of ownership, a copy of which shall be issued to the owner upon payment of a registration fee:

	Forms 52 & 53	Official Receipt (Local)	<u>Totals</u>
1 Certificate of ownership -----	⁶⁷ P 5.00	P 100.00	P 105.00
2 Certificate of transfer -----	10.00	100.00	110.00
3) Registration of private brand -----		100.00	100.00
Transport Fee:			
		<i>Per Head</i>	
1. Large Cattle/Per Head		P 50.00	
2. Hogs		50.00	
3. Goats, Sheep, etc.		50.00	

Provided, that once in every three (3) years there will be a reasonable increase of ten per cent (10%) in fees/charges considering that the public market operation is a business of the city corporation being an economic enterprise of the City of Oroquieta

SEC. 168 - Registration of transfer of large cattle. The sale of transfer of ownership of large cattle shall be registered with the City Treasurer.

A certificate of transfer setting forth, among others, the name and address of the purchaser, the consideration of the sale or transfer, the class, sex, age, brands and other identifying marks of the animal sold or transferred, shall be issued to the purchaser upon payment by him of a transfer certificate fee at the rate of two (P2.00) pesos per cattle.

SEC. 169 - Penalty. Any person who shall fails, neglects or refuses to brand or register his large cattle after attaining the age of two years shall be punished by fine of not less than two pesos (P2.00) nor more than five (P5.00) pesos for each animal not branded or registered.

Article XVII - Registration fees for Caretelas, Bicycles, Tricycles, Motor Boats, Bancas, with motor and rafts, sidecab of motorcab

⁶⁸**SEC. 170 - Imposition of Fees.** There is hereby imposed the following fees on each of the following conveyances, to wit:

1) Bicycles, exclusive of the number plate which shall be issued at cost -----	⁶⁹ P 50.00
2) Caretelas, exclusives of the numbers plates which shall be issued at cost -----	P 50.00
3) Bancas -----	P 50.00
4) Tangos and others (not motorized) -----	P 50.00
5) Motorboat/pumpboat -----	P 50.00
6) Sidecab of the motorcab -----	P 50.00

SEC. 171 - Time of payment. Payment of the fee provided under this Article shall be made to the City Treasurer before the issuance of the registration certificates and license plate.

SEC. 172 - Rules and Regulations governing this Article. The City Treasurer shall keep a Registry of all licensed bicycles, caretelas, motor boats, bancas, tricycles, motorcycles, etc., indicating the plate number

⁶⁶ amended by Ordinance no. 277-2007 dtd Dec. 19, 2007

⁶⁷ Ord. No. 730-2017 -local tax code a.doc

⁶⁸ as amended by Ordinance No. 94-132

⁶⁹ Ord. No. 730-2017 -local tax code a.doc

issue, and the name and address of the owner or operator.

SEC. 173 - *Penalty.* Any violation of the provisions of this Article shall be punished by a fine of not more than two hundred (P200.00) pesos, or by imprisonment of not exceeding two (2) months, or both, at the discretion of the Court.

SEC. 174 - *Impounding of astray animals.* Animals such as dogs, pigs, horses, mules, asses, carabaos, cows and other domesticated members of the bovine family found astray in any public place within the territorial limits of this City shall be impounded in the City Pound. Animals recovered from thieves, or taken by peace officers from persons unlawfully in possession, or reasonably suspected of being unlawfully in possession of the same, shall be delivered to the City Treasurer who shall keep and maintain such animals.

SEC. 175 - *Notice of impounding.* The City Treasurer shall cause a notice of such impounding posted at the door of the City Hall for at least ten (10) consecutive days, whereby the owner is required to claim the animal and establish ownership of the same.

SEC. 176 - *Imposition of fees.* There is hereby imposed the following fees for the impounding and/or sale of astray animals, including cost of feeds, to wit:

- | | | |
|-------------------------------|-------|---------|
| 1) Large cattle, per day | ----- | P 15.00 |
| 2) All other animals, per day | ----- | P 7.50 |

SEC. 177 - *Sale of animals.* If there is no person who shall claim ownership of the animal after the expiration of ten (10) days from its impounding, the City Treasurer shall advertise its sale at public auction to satisfy the pound fee due and the cost of the sale. The advertisement shall be made by posting a notice at the door of the City Hall building for fifteen days.

However, the owner may stop the sale at any time during, or before, the auction sale, by paying the pound fees due and the costs incurred up to that moment to the City Treasurer conducting the same, otherwise, the sale shall proceed. A report of the conduct of the sale shall be made by the City Treasurer to the Municipal Board within five (5) days after said sale.

Article XVIII - Public Cemetery Fees

SEC. 178 - *Definition.* When used in this Article, "Care of", includes the cutting, watering and removing of the grass of bedding plants, but not the repair of monuments, fences or corpses.

SEC. 179 - *Imposition of Fees.* There is hereby imposed and collected in advance, the following cemetery fee, to wit:

- | | | |
|---|-------|---------|
| a) For each burial permit issued | ----- | P 10.00 |
| b) For each disinterment permit issued | ----- | P 10.00 |
| c) For the lease of each niche in any of the city cemeteries for a five year period | ----- | P 90.00 |
| d) For the extension of the lease of each niche to one year or fraction thereof | ----- | P 20.00 |
| e) For each transcript of record of five years or less or for the reconstruction of a lost title to a lot grave based on the records of the city cemeteries | ----- | P 10.00 |
| f) For each transcript of record of more than five years or for the reconstruction of a lost title to a grave based on the records of the city cemeteries | ----- | P 20.00 |
| g) For each permit to transport of a body into or out of the City of Oroquieta | ----- | P 10.00 |

The fees imposed herein shall not be charged and/or collected in case the deceased was, at the time of death, in the employ of the Philippine Government.

CHAPTER II - MUNICIPAL SERVICE FEES

Article I – Solid Waste Management (SWM) Fee

⁷⁰**SEC. 180 - *Schedule of fees.*** There is hereby imposed on Solid Waste Management collected, a

⁷⁰ Ord. No. 730-2017 -local tax code a.doc

fee based on gross sales or receipts for the preceding calendar year in the amount of:

Gross sales of P 100,000.00 and below (small)	P 200.00
P 100,000.01 (medium).....	750.00
above 100,000.01 (big).....	1,500.00

For newly started business, the garbage fee shall be based on the capital investment.

Provided, Further, that for special garbage hauling (special trip basis), garbage may be collected on request basis. The special garbage collection fee shall be imposed which rate shall be computed based on the volume of garbage collected in cubic meter or for a minimum of two (2) cubic meters.

Provided, Furthermore, that establishments may request collection of their garbage year round. Such shall be governed by a contract between the establishment and the city government of Oroquieta. The formula provided below shall apply.

COMPUTATION IN FIXING FEE:

Estimated fuel cost per trip to and from garbage site multiplied by the prevailing gasoline price plus the estimated maintenance cost plus cu. m. Of garbage collected

(Example: Estimated Fuel Cost for trip to and from the garbage/dumpsite X Prevailing Price of Gasoline + Estimated Maintenance Cost + P200.00 cu. m. of garbage collected)

SEC. 181 - Rules and Regulations governing this Article. a) All businesses, trades and occupational establishments that provide their own collection and disposal of garbage shall, in lieu of paying the fees prescribed under Section thereof, secure a certificate from the Department of Public Services authorizing such collection and disposal.

b) All residential houses, including apartments and commercial establishments within the City, shall provide themselves at all times with garbage or refuse receptacles of not more than 47 centimeters in diameter and not more than 81 centimeters in depth.

SEC. 182 - Penalty. Any person found guilty of violating this Article shall be punished by a fine of not less than fifty pesos (P50.00) but not more than two hundred pesos (P200.00), or by imprisonment, in discretion of the Court. If the violation is committed by a corporation, firm, or partnership, the president, manager, managing agents or managing partner of person in charge of the business shall be criminally responsible therefor.

The Mayor may close the establishment and revoke the Mayor's Permit of said establishment for violation of this Article in addition to the fine and imprisonment herein provided.

Article II - Rat-Proofing Inspection Fee

SEC. 183 - Imposition of fee. There is hereby imposed an inspection fee of ⁷¹P100.00 for a length of 33 linear meter or less, and additional fee of P10.00 for every 33 linear meter or fraction thereof in excess of the first 33 linear meter in any building having any hollow construction which must be rat-proofed.

SEC. 184 - Rules and Regulations governing this Section. a) No hollow construction in any building shall be covered or closed until after the same shall have been duly inspected and approved by the City Public Service Officer or his authorized representative on the inspection card of the building to be provided thereof.

b) It shall be the duty of the owner or contractor of the building to notify the Building Division of the Department of Public Services, either verbally or in writing, whenever he is ready for the rat-proofing inspection of his building.

SEC. 185 - Penalty. Any owner or contractor who violates the provisions herein shall pay in fine of ⁷²One Thousand Pesos (P1,000.00) or imprisonment of two months or both such fine and imprisonment.

⁷¹ Ord. No. 730-2017 -local tax code a.doc

⁷² Ord. No. 730-2017 -local tax code a.doc

Article III - Fees for Police Clearance Certificate

SEC. 186 - Imposition of Fees. There is hereby imposed the following fees for police clearance certificates obtainable from the Oroquieta City Police Department when the law or existing ordinances so requires, to wit:

a) For employment, scholarship, study grant and other purpose not hereunder specified	-----	⁷³ P 50.00
b) For firearms permit application	-----	P 75.00
c) For change of name	-----	P 75.00
d) For passport or visa application or for employment abroad	-----	P 90.00
e) For application for Filipino citizenship	-----	P 300.00

All renewals of police clearance certificates shall be charged the same rates, except those renewed upon request of the party to whom the same was issued, within one (1) year from its issuance, which shall be subject to fifty per centum (50%) of the service fee paid for the issuance thereof.

SEC. 187 - Time of payment. The service fees required under this article shall be paid to the City Treasurer by the applicant upon the application for said police clearance.

SEC. 188 - Exemptions. The fees imposed for police clearances shall not be collected from the following officials, to wit:

- 1) Barrio captains
- 2) Members of the District Councils
- 3) Special Agents
- 4) Officials and employees of the City of Oroquieta in relation to official business; and
- 5) National government officials and employees securing a passport to travel abroad on official business.

This Article shall not be construed as interfering with the subject of the City Health Department on issuing "gratis" burial permit for burial or other disposition of the remains of paupers, or of issuing "gratis" transcripts of such record as may be required by the courts or by officers of the government for official purposes or to persons unable to pay for the said fee.

⁷⁴Article IV - Fees for City Jail Detention Certificates

SEC. 189. Imposition of Fees. There is hereby imposed the following fees for the issuance of certification by the Oroquieta City Jail Management and Penology when pertinent law or existing ordinances requires, to wit:

Certificate of Detention	.....	⁷⁵ P 100.00
Certificate of Jail Discharge	.....	200.00
Certificate of Good Behavior	.....	200.00
Other Certifications	.....	100.00

SEC. 190. Time of Payment. The fees required under this article shall be paid to the Office of the City Treasurer before any certification shall be issued.

Article V - Towing fee

SEC. 191 - Imposition of fee. The owner or operator of any motor vehicle that breaks down on any street within the jurisdiction of the city shall immediately abate the nuisance, otherwise the Oroquieta City Police Department (Traffic Bureau) shall abate the same by towing the vehicle to the Police Headquarters, for which said owner or operator shall pay a towing fee of ⁷⁶One Hundred Pesos (P100.00) per hour to be counted from the time the worker or towing vehicle leaves its station up to the time the vehicle is delivered inside the Police Headquarters Compound.

SEC. 192 - Time of payment. The towing fee shall be paid to the City Treasurer before the impounded vehicle is released to its owner or operator.

SEC. 193 - Fines. The owner or operator of a motor vehicle that fails or breaks down and causes

⁷³ Ord. No. 730-2017 -local tax code a.doc

⁷⁴ amended by Ord. 230-2006 dtd Sep 25, 2006 (Section numbering changed)

⁷⁵ Ord. No. 730-2017 -local tax code a.doc

⁷⁶ Ord. No. 730-2017 -local tax code a.doc

obstruction to vehicular or pedestrian traffic on any City street by reason of his negligence in the proper maintenance or care of the vehicle, shall be punished by a fine of not less than one hundred pesos (P100.00) nor more than two hundred pesos (P200.00). The fact that the vehicle broke down on any street shall be considered a prima facie evidence of the negligence of the owner or operator.

The driver of the motor vehicle that fails or breaks down or is involved in a vehicular accident should immediately notify the Traffic Bureau of the City Police and failure to do so shall be punished by an additional fine of ten (P10.00) pesos.

Article VI – Health Services Fees

⁷⁷**SEC. 194 - Imposition of fees.** Any person who shall obtain a medical certificate, as required under existing laws and ordinances, from the City Health Officer or his duly authorized representative shall undergo the necessary physical examination and pay the service fees as follows:

Student	⁷⁸ P 50.00
Job Requirement/Application	150.00
Driver's License	50.00
Requirement/employment/other countries	200.00
Immunization Certificate	100.00
Change of Gender Certificate	100.00
Permit to Embalm	100.00

Except the Oroquieta City indigent patients/clients, as certified to by the CSWDO, and Senior Citizens who will undergo laboratory testing in compliance for diagnostic prescription and, pursuant to the provision of R.A. 9257, there shall be collected laboratory fees to defray expenses in the cost of laboratory reagents (materials used in detecting body substances for diagnosis) to be paid at the Office of the City Treasurer, for the following laboratory examinations to be undertaken at the Office of the City Health, viz:

⁷⁹ Complete Blood Count	P 120.00
Hemoglobin Determination.....	60.00
Hematocrit Determination	80.00
Clotting Time (CT)	30.00
Bleeding Time (BT)	30.00
CT/BT	50.00
Platelet Count	80.00
Blood Typing	60.00
Routine Urinalysis	80.00
Routine Stool Exam	60.00
Pregnancy Test	85.00
Fasting Blood Sugar	85.00
Blood Cholesterol	150.00
Gram Staining	100.00
Blood Uric Acid	85.00
Random Blood Sugar	85.00
Ultra Sound (For Pregnant).....	350.00
ECG	300.00
Sputum Exam. PTB	Free
Skin Slit Smear for Leprosy	Free
⁸⁰ Drug Test	250.00

TB Diagnostic Referral Fee for non-residents of Oroquieta City:

a. Qualified PhilHealth TB Patient	500.00
b. Non-PhilHealth TB Patient	100.00

[[

Provided, that sputum examination shall be free of charge for the beneficiaries of the National Tuberculosis Program, while the sputum examination for applicants for the issuance of health certificate shall require each applicant the payment of twenty pesos (P20.00). *Provided further*, that the proceeds of TB Diagnostic Referral Fee and Dental Fee shall be deposited as Fund for TB DOTS and Dental Services.

⁷⁷amended by Ord. No. 102-2003 and No. 118-2003 dtd Nov. 10, 2003; further amended by Ord. No. 306-2008 and lately by Ord. No. 336-2009

⁷⁸ Ord. No. 730-2017 -local tax code a.doc

⁷⁹ Ord. No. 730-2017 -local tax code a.doc

⁸⁰ Ord. No. 730-2017 -local tax code a.doc

The proceeds of the collection shall be put under Trust Fund of the City Government in accordance with the implementing rules & regulations of R.A. 7875, otherwise known as the “National Health Insurance Act”;

⁸¹Dental Fee:

- a. *Tooth Extraction (per tooth)* P 150.00
- b. *Dental Prophylaxis* 350.00
- c. *Tooth restoration/CAVITY*..... 350.00

Doctor's Services (Magna Carta)

Medico Legal Exam Cases – for non-Oroquieta City residents only

- a) *Post Mortem* P 1,200.00
- b) *Rape* 1,000.00
- c) *Physical Injuries* 350.00

Provided that the herein doctor's services shall be paid through payment order slip duly approved by the city mayor and/or city health officer in accordance with the accounting and auditing rules and regulations.

- OPD Consultation** FREE
- CHO Patient Identification Card (ID)** P 35.00

SEC. 195 - Time of payment. The service fee shall be paid by the applicant to the City Treasurer before the physical examination is made and the medical certificate is granted.

SEC. 196 - Rules and Regulations governing this Article. The City Health Officer shall keep in proper books all records of physical examination conducted under this Article, giving the name, the date, and the purpose for which same was applied for.

Article VII - Sanitary Inspection and Certificates fees.

⁸²**SEC. 197 - Imposition of Fees.** a) Sanitary Inspection Fee. All business, industrial, commercial or agricultural establishments, including house, accessoria and building for rent, shall secure sanitary inspection certificates for the purpose of supervision and enforcement of existing rules and sanitations governing the safety of the public and pay to the City Treasurer the following annual fees, to be paid by the operator, or in case of a corporation, the general manager or person responsible for its management.

- a) For a house, accessories, factory or building for rent:
 - a) Hotel, Motels, Inns, Apartels, apartments,
 - with 25 to 50 rooms ⁸³P 700.00
 - with less than 25 rooms P 400.00
 - b) Apartments per door ⁸⁴P 200.00
 - c) Accessories or houses for rent P 200.00
 - d) Dormitories, lodging or boarding houses with accommodation for:
 - more than 40 boarders/lodgers P 800.00
 - 15 to 39 boarders/lodgers P 500.00
 - less than 15 boarders/lodgers P 100.00
- b) Peddlers P 100.00
- c) For business, industrial, commercial or agricultural establishment, base on declared capital in the case of sole proprietorship or paid-in capital in case of partnership and corporation with a capital of:
 - less than 15 boarders/lodgers P 100.00
 - 5,000.00 - 9,999.99 P 120.00

⁸¹ Ord. No. 730-2017 -local tax code a.doc

⁸² amended by Ord. 306-2008 dtd Sept 3, 2008

⁸³ Ord. No. 730-2017 -local tax code a.doc

⁸⁴ Ord. No. 730-2017 -local tax code a.doc

- 10,000.00 - 19,999.99	-----	P 140.00
- 20,000.00 - 29,999.99	-----	P 160.00
- 30,000.00 - 39,999.99	-----	P 240.00
- 40,000.00 - 49,999.99	-----	P 360.00
- 50,000.00 - 59,999.99	-----	P 480.00
- 60,000.00 - 69,999.99	-----	P 600.00
- 70,000.00 - 79,999.99	-----	P 720.00
- 80,000.00 - 89,999.99	-----	P 840.00
- 90,000.00 - 99,999.99	-----	P 1,000.00
- 100,000.00- up	-----	P 1,200.00

Funeral Homes Inspection Fee-----	500.00
Massage Clinics Inspection Fee-----	300.00
Private Hospital Inspection Fee-----	1,800.00
Foodhandlers Class Certificate-----	50.00

b) All persons required by existing ordinances to secure health certificates from the Office of the City Health Officer shall pay an annual fee of fifty pesos P 100.00 to the City Treasurer, provided that employees engaged in the handling of food products at any food processing factory or industry in the city who have undergone test and examination before handling food products, shall be exempt from the payment of this fee. In addition, food handlers shall pay a fee of twenty pesos (P20.00) for stool examination and twenty pesos (P20.00) for sputum examination required under existing ordinances before being issued the health certificate.

c.) *Mandatory Safety Standards Of Water Supply*
(already **embodied in Ord.657-2016 dated 11/17/2016**)

I - Drinking Water Site Clearance:

a. BAWASA -----	P 1,000.00
b. Private -----	2,000.00
c. Commercial -----	5,000.00

II – Certificate of Water Potability:

a. BAWASA -----	100.00
b. Private -----	150.00
c. Commercial -----	200.00

III – Water Analysis through Primary Health Care (PHC) medium- P 250.00

SEC. 198 - Time of payment. The sanitary inspection fee and the health certificate fees shall be paid upon application for the same at the Office of the City Health Officer and upon renewal of the same every year thereafter within the first twenty-five (25) days of January.

SEC. 199 - Rules and Regulations governing this Article. a) The sanitary inspection certificate shall be secured before a house, accessoria, or building is rented out or an establishment operates or caters to the public, or before any person pursues his occupation or calling, as the case maybe, and shall be renewed annually.

b) The City Health Officer or his duly authorized representatives shall conduct an annual inspection of all houses, accessorias or building for rent and all establishments in the City, in order to determine their adequacy of ventilation, propriety of habitation, and general sanitary conditions of the same. He shall also determine whether the owners had paid the Mayor's Permit fee imposed in Sec. 7 of the Administrative Provisions of this Code and the City Engineer's permit required under Sec. 17 of this Code, whether persons in the employ of establishments who are so required by existing ordinances are provided with health certificates. A sanitary inspection certificate shall be issued to the owner by the City Health Officer or his duly authorized representative after such inspection is conducted.

Article VIII - Local Registry Fees

⁸⁵**SEC. 200 - Imposition of fees.** The following fees shall be collected for the corresponding services rendered by the Local Registry of the City.

⁸⁵ amended by Ordinance No. 93-111; 94-138; and all superseded by 75-2001

a) Registration of Documents:			
1)	For registration of legal separation	-----	P 300.00 ⁸⁶
2)	For registration of annulment of marriage	-----	P 500.00
3)	For registration of court decisions or orders to correct or change entries in any certificates of birth, marriage or death and including adoption and legitimation	-----	P 200.00
4)	For registration of voluntary emancipating of minors	-----	P 200.00
5)	For the registration of repatriation or voluntary renunciation of citizenship	-----	P 200.00
6)	For the registration of recognition or acknowledgment of natural children for court decisions orders or the impugning of such or recognition or acknowledgment	-----	P 200.00
7)	For registration of judicial determination of paternity or filiation	-----	P 200.00
8)	For registration of aliases	-----	P 200.00
9)	For the registration of court decisions or orders on the custody of minors and/or guardianship	-----	P 200.00
10)	For the filing of supplemental birth certificate (to furnish additional data)	-----	P 100.00
11)	For registration of certificate of birth if filed within one year	-----	P 30.00
12)	For the registration of certificate of birth, marriage, delayed for a period of more than one year	-----	P 50.00
13)	For the photographing of documents on file in the office of the Local Civil Registrar and for the certifications of correctness thereof	-----	P 30.00
14)	For Registration of Marriage Contracts	-----	P 50.00
15)	Others (upon request of interested parties) including certifications of records	-----	P 50.00 ⁸⁷
16)	For certified copies of any document in the Registrar for each 100 words	-----	P 20.00
17)	For registration of death certificate	-----	P 30.00
b) Additional Services Rendered:			
1)	For registration of foreign decree of adoption	-----	P 1,000.00
2)	For annotation and/or correction of entries in the Civil Registry documents	-----	P 200.00
3)	For registration of any legal documents for records purposes (includes AUSF, admission of Paternity, Legal Capacity to contract marriages and others)	-----	P 100.00
4)	For the registration of affidavits and/or oath of allegiance regarding wives and children or naturalized Filipino citizens	-----	P 200.00
5)	For verification of any particular Civil Registry document covering a period of one year	-----	P 30.00
6)	For obtaining blank application forms for marriage, Birth and death	-----	P 30.00
c) Permits for Cadaver Disposition, etc.			
1)	Entrance from another municipality	-----	P 100.00
2)	Transfer to another municipality	-----	P 100.00
3)	Cremation	-----	P 50.00
4)	Exhumation	-----	P 50.00
5)	Burial	-----	P 50.00
6)	City cemetery	-----	P 50.00
7)	Disinterment	-----	P 50.00
d) In implementation of R.A. 9048 (AO No. 1 of the Office of the Civil Registrar-General, National Statistics Office), the following shall be collected:			
1)	Filing fees:		

⁸⁶ amended by „\ordi2013\Ord. No. 554-2013 (tax code-LCR fees).doc

⁸⁷ amended by „\ordi2013\Ord. No. 554-2013 (tax code-LCR fees).doc

1.1.	for correction of clerical/typographical error	-----	P1,000.00
1.2.	for change of First Name or Nickname	-----	P3,000.00
1.3	Certification of R.A. 9048 (1a, 2a & 3a)	-----	P 100.00
2)	Service fees for migrant petitioner:		
1.1.	for correction of clerical/typographical error	-----	P 500.00
1.2.	for change of First Name or Nickname	-----	P1,000.00

⁸⁸The Civil Registrar may issue certified copies of documents free of charge for official use at the request of a competent court or other government agency. That the issuance of certified copies of birth certificates of children reaching school age, when such certificates are required for admission to the elementary and high school students in the public schools or to form part of the school records of the students, shall be considered official and be issued free of charge.

e) Imposition of Processing Fee. Processing fee shall be imposed to those who will secure certifications from NSO through the Batch Request System, to wit:⁸⁹

1)	Certification of No Marriage Record (CENOMAR)	-----	P 55.00
2)	Certification of Birth	-----	P 60.00
3)	Certification of Marriage	-----	P 60.00
4)	Certification of Death	-----	P 60.00

⁹⁰In Implementation of R.A.10172 (A0 No. 1 of the Office of the Civil Registrar General, National Statistics Office), the following shall be collected:

1. Filing Fees:
For correction of clerical/typographical error (Gender & date of birth but month and day only) ----- P3,000.00

PROVIDED, further, that an indigent petitioner shall be exempt from paying the required payment, provided that the petition is supported by a certification from the City Social Welfare Office that the petitioner/document owner is indigent.

2. Service Fees for Migrant Petitioner (applicable only for change of date of Birth specifically the day and month ----- P1,000.00

PROVIDED, further, that all fees collected therein shall go to the General Fund of the City.

f) Other Service fees:

1)	Transfer of Birth Registration (for those wrongly Registered births)	-----	P 100.00 ⁹¹
2)	Processing fee for out-of-town registration	-----	P 50.00
3)	Application for Marriage License:		
1.1.1	Filing fee	-----	P 60.00
1.1.2	Application for Marriage License Forms	-----	P 30.00
1.1.3	Advice upon intended marriage for age 22-24	-----	P 30.00
1.1.4	Consent to Marriage of a person age 18-21	-----	P 30.00
1.1.5	Sworn statement that the advice has been asked for age 22-24	-----	P 30.00
1.1.6	Pre-Marriage counseling (CHO trust fund)	-----	P 60.00

SEC. 201 - Exemption. Pauper's burial shall be exempted from the above imposition. Indigent petitioner who is certified to as such by proper authority shall also be exempt from payment of the fees provided for under paragraph d) above.

SEC. 202 - Time of payment. The fees shall be paid to the City Treasurer upon registration for issuance of the permit, license, and certified copy of local registry records of documents.

Article IX - Fees on Official Records and Documents

⁸⁸ amended by Ordinance No. 125-2004 dated March 1, 2004

⁸⁹ additional provision under Ord No. 341-2009 dtd Nov 25, 2009

⁹⁰ Additional provision under Ord. No. 513-2013 dated Jan. 24, 2013

⁹¹ amended by..\\ordi2013\Ord. No. 554-2013 (tax code-LCR fees).doc

⁹²**SEC. 203 - Imposition of Fees.** Every person requesting for copies of official records and documents in any of the offices within the city shall pay the following fees:

a)	For every 100 words or fraction thereof, typewritten (not including the certificate of notation)	-----	P	10.00
b)	Where the copy to be furnished is in a printed form, in whole or in part, for each page (double this fee if there are two pages in a sheet)	-----	P	10.00
c)	For each certificate of correctness (with seal of office) written on the copy attached thereto	-----	P	10.00
d)	For certifying the official act of the MTCC Judge or other certificate (Judicial) with seal	-----	P	10.00
e)	For certified copies of any paper, record, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) with each 100 words	-----	P	10.00
f)	Xerox or any other copy produced by copying machine, per page	-----	P	10.00
g)	Photocopy, per page	-----	P	10.00
h)	Certification Fees:			
1)	Fee for final clearance certificate	-----	P	20.00
2)	Fee for courts clearance certificate	-----	P	20.00
3)	Fee for realty taxes ⁹³	-----	P	20.00
	3.1 Certification of No Improvement	-----	P	50.00
	3.2 Certification of No Revision	-----	P	50.00
	3.3 Certification of No 3 rd party claimants	-----	P	50.00
	3.4 Certification of No annotation of Loans and Encumbrances	-----	P	50.00
	3.5 Certification of Property Landholding	-----	P	50.00
	3.6 Issuance of Lot Sketch Plan	-----	P	50.00
	3.7 Land History	-----	P	80.00
	3.8 Certification of Machine copy document	-----	P	50.00
4)	Fee for certified true copy of tax declarations	-----	P	50.00
5)	Issuance of New Tax Declaration	-----	P	50.00
6)	Fee for birth certificate, death certificate, burial permit, non-production, marriage certificate and bachelorhood	-----	P	20.00
7)	Other certification fees for documents not hereunder specified, e.g., salary loan deductions, Pag-ibig loan deduction, etc.	-----	P	10.00
8)	PLEB clearance fee	-----	P	50.00
9)	Filing fee on PLEB cases	-----	P	100.00
10)	Withdrawal fee on PLEB cases	-----	P	500.00
11)	Transcript of stenographic notes per page. Provided, further, that in the collections from the stenographic notes, 40% share shall accrue to the General Fund and the 60% shall be the share of the Stenographers.	-----	P	6.00
²³ 12)	Filing Fee of each Administrative Case filed with the SP	-----		200.00
	Withdrawal Fee on Administrative cases filed with the SP	-----		500.00
12.a	Transcript of stenographic notes at p10.00 per page/sheet shall be collected and 40% which shall accrue to the stenographer which shall be paid to them through payment order slip duly approved by the City Vice Mayor and in accordance with the auditing and auditing rules and regulations. Provided, further, that proper complaints duly certified to as such in accordance with the Rules of Court shall be exempted from the payment of the above-mentioned fees			
i)	Authentication Fee	-----	P	20.00

SEC. 204 - Exemption. The fees imposed in this Article shall not be collected for copies furnished by other bureaus, offices, and branches of the Governments for official business, except those copies required by the Court at the request of the litigants, in which case charges should be in accordance with the schedule above.

SEC. 205 - Time of payment. The certification fee 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.

⁹² amended by Ordinance No. 75-2001 and 149-2004 (h7); further amended under Ord No. 305-2008 (h8-10)

⁹³ amended by Ord No. 373-2010 (h3, h4, h5)

23 amendment by Ord. 466-2012 (Sec. 203...no. 12) dtd. June 28, 2012

Article X - Inspection fees on Machineries, Boilers, Etc.

SEC. 206 - Imposition of fees. There shall be collected the following fees for the inspection of steam boilers, internal combustion engine, machinery propelled by electric motors, gas tanks or recipients, elevators, and escalators, and checking of plans:

a) Boilers – (for each unit)

1) Under 10 horsepower	-----	P 100 .00
2) 10 to 29	-----	P 130 .00
3) 30 to 49	-----	P 160 .00
4) 50 to 69	-----	P 190 .00
5) 70 to 89	-----	P 220 .00
6) 90 to 100	-----	P 280 .00
7) For each horsepower or fraction thereof in excess of 100 HP	-----	P 2 .00

The above rating of boilers shall be based on ten (10) sq. feet (0.9289 sq. m.) of heating surface for one boiler horsepower.

b) Pressure vessels (for each unit)

1) Under 1 to 2 cu. ft.	-----	P 20 .00
2) 2 to 5 cu. Ft.	-----	P 30 .00
3) Over 5 to 10 cu. ft.	-----	P 40 .00
4) For every cu. ft. in excess of 10 cu. Ft.	-----	P 1 .00

c) Internal combustion engines

1) Under 10 Horsepower	-----	P 20 .00
2) 10 to 29 "	-----	P 40 .00
3) 30 to 49 "	-----	P 60 .00
4) 50 to 69 "	-----	P 80 .00
5) 70 to 89 "	-----	P 100 .00
6) 90 to 100 "	-----	P 120 .00
7) For each horsepower or fraction thereof in excess Of 100HP	-----	P 1 .00

The above rating of horsepower shall be based on the horsepower fixed by the manufacturer of the machine.

d) Machinery or apparatus propelled by electric motors (for each unit)

1) 1/4 to less than 1/2 HP	-----	P 5 .00
2) 1/2 to less than 1 HP	-----	P 10 .00
3) 1 to less than 5 HP	-----	P 20 .00
4) 5 to less than 10 HP	-----	P 30 .00
5) 10 to less than 20 HP	-----	P 40 .00
6) 20 to less than 30 HP	-----	P 50 .00
7) 30 to less than 40 HP	-----	P 60 .00
8) 40 to less than 50 HP	-----	P 70 .00
9) 50 to less than 60 HP	-----	P 80 .00
10) 60 to less than 70 HP	-----	P 90 .00
11) 70 to less than 80 HP	-----	P 100 .00
12) 80 to less than 90 HP	-----	P 110 .00
13) 90 to less than 100 HP	-----	P 130 .00
14) For every horsepower in excess of 100 horsepower	-----	P 1 .00

The sum total number of horsepower of machinery or apparatus of less than 1/4 horsepower capacity should be charged in accordance with the above schedule.

The above horsepower rating of machinery shall be based on the number of horsepower fixed in the propelling electric motor by the manufacturer of the machine.

e) Gas Tanks and/or Recipients -

For every 27 cu. ft. or fraction thereof ----- P 10 .00

Owners of gas tanks and/or recipients are subject to payment of initial inspection fee only.

f) Passenger or freight elevator -

For passenger elevator	-----	P 75 .00+5.00/landing
For freight elevator	-----	P 150 .00+10.00/1,000 lbs. in excess of 3,000 of its rated capacity
For renewal of annual inspection –		
For passenger elevator	-----	P 50.00+2.00/landing
For freight elevator	-----	P 100.00+5.00/landing

g) Escalators

1) For the first certificate of inspection of escalators	-----	P 75 .00+5.00/1,000/ mon/hr. of its capacity
2) For renewal or annual inspection of escalators	-----	P 50 .00

h) Checking of plans and working drawing -

1) For every detailed working plan of each steam boiler, internal combustion engines, or machinery to be installed with respective accessories	-----	P 5 .00
2) For every detailed drawing of iron grills, screens, or window bars	-----	P 2 .00
3) For every dumbwaiter, manlift, residential elevator and related equipment	-----	P 5 .00
4) For every freight or passenger elevator	-----	P 10 .00

SEC. 207 - Time of payment; surcharge for late payment. The fees imposed in this Article shall be paid to the City Treasurer not later than one (1) month after actual inspection has been performed. A surcharge of twenty per centum (20%) of the original amount due shall be charged against the owner, agent, company, or person incharge or the establishment for late payment.

SEC. 208 - Rules and Regulations governing this Article. a) No machinery, elevator, escalator, internal combustion engine, steam boiler, jacket kettle, generator, or other using steam under pressure for heating or steaming purposes or other apparatus liable to endanger human life or property by explosive, or subject to pressure of more than ten (10) pounds per square inch (seventy grams per square centimeter) above atmospheric pressure, shall be installed within the limits of this City without the approval of the City Engineer under the conditions prescribed in existing ordinances.

SEC. 209 - Penalty. Any person who shall violate this Article or any of the orders, rules, and regulations promulgated, or shall hinder, refuse, or in any way prevent the City Engineer or his duly authorized representative from carrying out the provisions of this Article, shall be punished by a fine of not less than one hundred pesos (P100.00) nor more than two hundred pesos (P200.00) or imprisonment of not less than two months nor more than six (6) months, or both, at the discretion of the court, in addition to the payment of fees and surcharges. In case of a firm, co-partnership, corporations, or associate, the manager, administrator, or the person who is in-charge of the management or administration of the business shall be held personally liable for the violation thereof.

SEC. 210 - Applicability Clause. All other matters regulating the construction, installation, and operation of steam boilers, pressure vessels, etc., shall be governed by the pertinent provisions or existing laws and ordinances.

Article XI - Fire Inspection Fees

SEC. 211 - Imposition of fees. No natural or juridical person shall have, keep, or store at his place of business or elsewhere in the City, or transport on its streets any flammable, explosive, or highly combustible material, without first securing a permit from the Chief of the Fire Department, to be granted after inspection of the place and upon payment of the corresponding fees therefore, as follows:

a) Sari-sari store, bazaar and other business of the same nature, hardware,
store, gasoline service station and other businesses of the same nature - - - - - ⁹⁴P 50.00/a

⁹⁴ Ord. No. 730-2017 -local tax code a.doc

SEC. 212 - Time of payment. The fees imposed in this Article shall be paid to the City Treasurer upon application with the Office of the Fire Department for inspection for the purpose of securing a permit under existing pertinent ordinances governing fire safety requirements.

SEC. 213 - Rules and Regulations governing this Article. a) The Chief of the Fire Department shall have supervision over the location and manner of storing and transporting flammable, explosive, and combustible materials, and installing gas system or cooking appliances in the City, subject to the rules and regulations of fire prevention and protection. If in his judgment, the location and manner of storing such materials, and the installation of the gas system or cooking appliances constitute fire hazards, he shall issue and order to the possessor directing that the same be removed within twenty-four (24) hours.

b) No permit shall be issued for the conveyance of gunpowder, dynamite, explosive, blasting supplies or ingredients thereof, unless a permit has been previously secured from the Chief of the Philippine National Police.

c) Unless otherwise provided by this Article, Code, and other existing ordinances, and rules and regulations related to the above-mentioned articles or establishments, the inspection shall be conducted annually not later than the first twenty-five (25) days of January in case of renewal and before the granting of the annual permit therefor.

SEC. 214 - Applicability Clause. All other matters relating to fire inspection and issuance of permit therefor shall be governed by pertinent provisions of existing laws and ordinances.

Article XII - Schedule of Fees by Project Type

⁹⁵A. Residential Structure (single or detached), other than apartments/townhouses, dormitories and subdivision/condominium projects, the cost of which are:

1) P100,000.00 & below	-----	P 200.00
2) Over P100,000.00 to P200,000.00	-----	P 400.00
3) Over P200,000.00	-----	P 500.00 plus 1/10 of 1% of cost in excess of P200,000.00

B. Apartments/Townhouses -

1) P500,000.00 and below	-----	P 1,000.00
2) Over P500,000.00 to P2 million	-----	P 1,500.00.
3) Over P2 million	-----	P 2,500.00 plus 1/10 of 1% of cost in excess of P2 M regardless of number of doors

C. Dormitories -

1) P2 million and below	-----	P2,500 .00
2) Over P2 million	-----	P 2,500.00 plus 1/10 of 1% of cost in excess of P2 M regardless of number of doors

D. Institutional – project cost of which is:

1) Below P2 million	-----	P 2,000.00
2) Over P2 million	-----	P 2,000.00 plus 1/10 of 1% of cost in excess of P2 M

E. Commercial, Industrial, Agro-Industrial project – the cost of which is:

1) Below P100,000.00	-----	P 1,000.00
2) Over P100,000.00 – P500,000.00	-----	P 1,500.00
3) Over P500,000.00 – P1 M	-----	P 2,000.00
4) Over P1 M – P2 M	-----	P 3,000.00
5) Over P2 M	-----	P 5,000.00 plus 1/10 of 1% of cost in excess of P2 M

F. Special Uses, Special Projects (gasoline station, cell sites, slaughter house, treatment plant and other special usage/special project)

⁹⁵ amended by Ord. No. 47-2000; further amended (A,B,C,D,D,F) under Ord No. 299-2008 dtd May 14, 2008

- | | | |
|---------------------|-------|--|
| 1) Below P2 million | ----- | P 5,000.00 |
| 2) Over P2 M | ----- | P 5,000.00 plus 1/10 of
1% of cost in excess
of P2 M |

PROVIDED, further, that the power to determine Other Special Uses/Special Projects is under the Building Official.

- G. Alteration/Expansion (affected areas) – cost of expansion only – same as original application
- H. Temporary use permit ----- P 500.00
- I. Government Projects -
- 1) Agencies performing purely governmental functions are exempt from the payment of fees, but such agency or agencies are not exempt from filing.
 - 2) For government-owned or controlled corporations performing purely proprietary functions, a 25% discount from the total fee imposed.
- J. There shall be imposed a UP Legal Research Fee (LRF) at 1% of the total filing fee, pursuant to P.D. 1856.
- K. For projects costing less than P15,000.00 and which are exempt from Locational Clearance Fees, Certification Fee and Legal Research Fee are to be imposed.

Article XIII - Subdivision and Condominium Projects/Activities (pursuant to P.D. 957)

- A. Approval of Subdivision Plan (including townhouses):
- 1) Preliminary processing:
 - a) For the first ten (10) hectares ----- P 200.00
 - b) For every additional hectare or fraction thereof ----- P 50.00
 - 2) Final processing:
 - a) Subdivision having a density of 66 and above families/gross hectare or a fraction thereof ----- P 550.00
 - b) Subdivision having a density of 21-65 families/gross hectare per hectare or a fraction thereof ----- P 750.00
 - c) Subdivision having a density of 20 and below families/gross hectare per hectare or a fraction thereof ----- P1,200.00
 - d) Additional fee on floor area of houses/buildings sold with the lot per sq.m. ----- P 1.00
 - 3) Inspection (per hectare)
 - a) High density ----- P 300.00
 - b) Economic subdivision ----- P 400.00
 - c) Open market ----- P 500.00
 - 4) Alteration of Plans (affected areas only) ----- same as Final Approval
- B. Approval of Condominium Project:
- 1) Preliminary processing: ----- P 200.00
 - 2) Final approval:
 - a) per square meter of total land area ----- P 2.00
 - b) Additional cost per square meter of area of the building ----- P 1.00
 - 3) Inspection – per square meter of salable area ----- P 5.00
 - 4) Alteration (affected areas only) ----- same as Final Approval
 - 5) Conversion (affected areas only) ----- same as Final Approval
 - 6) Certificate of Registration & License to Sell:
 - a) Residential (per square meter of salable area) ----- P 10.00
 - b) Commercial/Office ----- P 20.00

7) Certificate of Completion per square meter of salable lot	-----	P	10.00
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Article XIV – Projects under Batas Pambansa 220

A. Subdivision and Townhouses:

1) Preliminary approval (& license to sell)			
a) For the first 10 hectares	-----	P	70.00
b) For every additional hectare or fraction thereof	-----	P	20.00
2) Final approval			
3) Inspection			
a) Socialized	-----	P	110.00
b) Economic	-----	P	170.00
4) Alteration (affected areas only)	-----	P	200.00
5) Building Permit – per square meter of floor area of a housing unit	-----	P	2.00
6) Certificate of Registration & License to Sell – per lot or unit	-----	P	7.00
7) Certificate of Completion -- per hectare per fraction of land area	-----	P	150.00
8) Certificate of Occupancy – per square meter of floor area of a housing unit	-----		

B. Condominium:

1) Preliminary processing:		P	200.00
2) Final approval:			
a) Per square meter of total land area	-----	P	1.00
b) Additional cost per square meter of salable floor area	-----	P	1.00
3) Inspection – per square meter of a housing unit	-----	P	2.00
4) Alteration (affected areas only)	-----		same as Final Approval
5) Building Permit – per square meter of floor area of a housing unit	-----	P	2.00
6) Certificate of Registration & License to Sell – per square meter of salable area	-----	P	5.00
7) Certificate of Registration & License to Sell – per square meter of salable lot	-----	P	5.00
8) Certificate of Occupancy – per square meter of salable lot	-----	P	2.00

Article XV – Approval of Industrial Subdivisions

A. Preliminary approval and locational clearance fee:

1) First five (5) hectares	-----	P	200.00
2) For every additional hectare or fraction thereof	-----	P	50.00

B. Final approval (per hectare) ----- P 500.00

C. Inspection (per hectare) ----- P 500.00

D. Alteration of plans (affected areas only) ----- same as Final Approval

Article XVI – Approval of Commercial Subdivisions

A. Preliminary approval and locational clearance fee:

1) First two (2) hectares	-----	P	200.00
2) For every additional hectare	-----	P	50.00
B. Final approval (per hectare)	-----	P	3,000.00
C. Inspection (per hectare)	-----	P	300.00
D. Alteration of plans (affected areas only)	-----	same as Final Approval	
E. Certificate of registration and license to sell (per sq.m. of land area)	-----	P	1.00
F. Certificate of Completion	-----	P	300.00

Article XVII – Approval of Farm Lot

A. Preliminary approval and locational clearance fee:			
1) First five (5) hectares	-----	P	200.00
2) For every additional hectare	-----	P	20.00
B. Final approval (per hectare)	-----	P	500.00
C. Inspection (per hectare)	-----	P	300.00
D. Alteration of plans (affected areas only)	-----	P	500.00
E. Certificate of registration and license to sell (per salable lot)	-----	P	20.00
F. Certificate of Completion (per hectare)	-----	P	300.00

Article XVIII – Approval of Memorial Park Project

A. Preliminary approval and locational clearance fee:			
1) First one (1) hectare	-----	P	200.00
2) For every additional hectare	-----	P	50.00
B. Inspection (per hectare)	-----	P	100.00
C. Certificate of registration and license to sell (per salable lot)	-----	P	10.00
D. Certificate of Completion (per hectare)	-----	P	100.00

Article XIX – Transactions/Certifications

A. Application/Request for:			
1) Advertisement approval	-----	P	200.00
2) Cancellation/Reduction of performance bond	-----	P	350.00
3) Lifting of suspension of license to sell	-----	P	350.00
4) Extension of time to complete development	-----	P	350.00
5) Exemption from cease and desist order	-----	P	50.00
6) Clearance to mortgage	-----	P	350.00
7) Listing of cease and desist order	-----	P	350.00
8) Change of name/ownership	-----	P	350.00
9) Voluntary cancellation of CRLS	-----	P	350.00
10) Revalidation/renewal of permit (condominium)	-----	50% of original fee	
B. Other Certifications:			
1) Zoning certification	-----	P	75.00
2) Certification of town plan/zoning ordinance approval	-----	P	75.00
3) Certification – new rights/sales	-----	P	75.00
4) Certificate of locational viability	-----	P	75.00
5) Certificate of registration and license to sell	-----	P	75.00
6) Others, to include:			
a. Availability of records/public request of copies/research works	-----	P	75.00
b. Certification of no record on file	-----	P	25.00
c. Certification of with or without CRLS	-----	P	75.00

d.	Certified true copy/photo copy of document of 5 pages or less	-----	P	20.00
e.	Every additional page	-----	P	2.00

CHAPTER III - OTHER CHARGES

Article I - Swimming Pool Fees

SEC. 215 - Imposition of fees. The following fees are hereby imposed for the use of the Swimming Pool operated by the City.

a)	Adult	-----	P	1.50
b)	Minors	-----	P	1.75

SEC. 216 - Time of payment. The fees imposed in this Article shall be payable upon the use of the pool in the case of the members of the City Swimming Association, they shall pay their fees five (5) days before the beginning of the year or month. All fees collected shall be turned over to the City Treasurer.

SEC. 217 - Rules and Regulations governing this Article. Except when used for special events with authorization from the proper authorities, the Swimming Pool operated by the City shall be open to the public during the hours on the specified days of the week, as follows:

<u>Hours</u>	<u>Days</u>
a) From 9:00 a.m. to 12:00 and 1:00 p.m. to 5:00 p.m.	From Saturdays thru Thursday
b) From 8:00 a.m. to 10:30 a.m.	Friday

Article II - Playground Fees

SEC. 218 - Imposition of fees. The following fees shall be collected for the use of skating rink and boats during the hours and days indicated.

a) Skating Rink

<u>Hours</u>	<u>Days</u>	
4:00 p.m. to 12:00 midnight	Saturdays and Sundays	
Children below 15 years and ladies	-----	P 0.40
Male Person 15 years or over	-----	P 0.75

b) Boats

Ordinary days - Monday to Friday

Motor boats	-----	P 5.00/hr.
Big boats	-----	P 1.50/hr.
Small boats	-----	P 0.75/hr.

Saturdays and Sundays

Motor boats	-----	P 6.00/hr.
Big boats	-----	P 2.50/hr.
Small boats	-----	P 1.50/hr.

SEC. 219 - Exemption. The fees shall not be collected for the use of the skating rink at all hours from Monday to Friday and until 4:00 p.m. on Saturdays and Sundays.

SEC. 220 - Time of payment. The fees shall be paid before the use of the rink or boats.

SEC. 221 - Penalty. Any violation of this Article shall be punished by a fine of not less than P5.00 nor more than P50.00, imprisonment of not less than two (2) days nor more than twenty (20) days, or both, at the discretion of the Court.

TITLE III - MISCELLANEOUS PROVISIONS

SEC. 222 - Accrual to the General Fund. Unless otherwise provided for by law or ordinances, fines, costs, forfeitures, and other pecuniary liabilities imposed by the Courts of this City for the violation of any ordinance shall accrue to the general fund.

SEC. 223 - Repealing Clause. All ordinances, rules and regulations or parts thereof which are inconsistent with any provisions of this Code are hereby repealed or modified accordingly.

SEC. 224 – Separability. Should any provision, section, or part of this Code be held unconstitutional or invalid by any competent authority, such judgment shall not affect or impair the remaining provisions, sections or parts, which shall continue to be in force and effect.

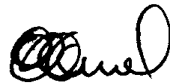
SEC. 225 – Effectivity. This Code shall take effect upon approval.

Approved: **November 23, 1992.**

I hereby certify to the correctness of the foregoing.

ATTESTED:


CONCEPCION N. MAISLING
Board Secretary II


EMERICO L. CONOL, M.D.
City Vice Mayor
Presiding Officer

nitz-12-29-17

NOTE: Italicized in black color w/ footnotes are the latest amendments per Ordinance No. 730-2017, dated Nov. 23, 2017



CATALINO R. LARANJO
City Government Department Head I
(City Secretary)

APPROVED:



ERNIE F. BANDALA
City Mayor

[Table of Contents](#)

OTHER ENFORCEABLE ORDINANCES

ORDINANCE NO. 01-06-89

AN ORDINANCE FIXING THE RENTAL RATES OF SPACES WHERE STORES/
STALLS ARE CONSTRUCTED BY VENDORS INSIDE BUILDING "B"
BY THE INTERLINK FENCE AS AMENDED.

Be it ordained by the City Council of Oroquieta City in session assembled that:

Section 1. The rental rate for the spaces where stalls/stores are constructed by the vendors, which are utilized as stores, shall be at *P0.75* per square meter per day.

Section 2. The rental rate for the spaces where stalls are constructed by the vendors that are utilized as bodega shall be *P0.50* per square meter per day.

Section 3. This ordinance shall take effect upon its approval and posting.

Approved: January 30, 1989.

ORDINANCE NO. 01-05-89

AN ORDINANCE FIXING RENTAL OF THE SPACES AROUND BUILDING "B"
OF THE PUBLIC MARKET AND OUTSIDE THE INTERLINK FENCE
WHERE STALLS ARE CONSTRUCTED BY THE VENDORS.

Be it ordained by the City Council of Oroquieta City in session assembled that:

Section 1. The rental rate for spaces around building "B" of the public market and outside the interlink fence where stalls are constructed shall be *P0.75* per square meter per day.

Section 2. This ordinance shall take effect upon approval and posting.

Approved: January 30, 1989

ORDINANCE NO. 09-35-89

AN ORDINANCE FIXING RENTAL RATE FOR SPACES OR AREAS
USED BY TRANSIENT OR SEASONAL VENDORS

Be it enacted by the City Council of Oroquieta City in session assembled that:

Section 1. The rental rate for spaces that shall be occupied by transient or seasonal vendors shall be two times the usual rental rate for spaces at the public market area.

Section 2. This ordinance shall take effect upon its approval and posting.

Approved: September 25, 1989

ORDINANCE NO. 86

AN ORDINANCE PROHIBITING COOKING AND BUILDING OF FIRE INSIDE THE PUBLIC MARKET.

Section 1. No person is allowed to cook neither to build fire inside the public market except restaurant, carenderia, and cafeteria, whose stove is not enclosed with hollow blocks or fireproof materials.

Section 2. The stove made of hollow blocks shall be designed by the Office of the City Engineer in case-to-case basis, and after completion of the stove the same shall be inspected by the Office of the City Engineer whether said stove is constructed in accordance with the approved design will pose or not to fire hazard. The inspection report conducted by the Office of the City Engineer shall be submitted to the City Treasurer.

Section 3. No business permit may be granted or renewed to any business establishment without complying with the provision of this ordinance.

Section 4. Any person violating this ordinance shall upon conviction, be imprisoned for not less than ten [10] days or not more than one [1] month and/or be fined of not less than P50.00 or not more than two hundred pesos [P200.00], or both fine and imprisonment at the discretion of the Court.

Section 5. This ordinance shall take effect thirty [30] days after its approval.

Approved: March 12, 1979.

COVER

Local Tax Code
of
Oroquieta City
Updated September 9, 2013

