



Republic of the Philippines
City of Bago
Province of Negros Occidental

EXCERPTS FROM THE MINUTES OF THE 1897th REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD OF THE CITY OF BAGO HELD ON NOVEMBER 2, 2017 AT THE SP SESSION HALL, BAGO CITY.

PRESENT:

HON. RAMON D. TORRES	City Vice Mayor-Presiding Officer
HON. MA. JOSEFA Y. MATTI	SP Member
HON. ANDREW MARTIN Y. TORRES	SP Member
HON. CARLOS E. MONDIA	SP Member
HON. JORGE AGUSTIN A. ARANETA	SP Member
HON. CLEO F. GAUDITE	SP Member
HON. MA. FEMMY A. MARTIR	SP Member
HON. ALLAN C. GALUNAN	SP Member
HON. DANILO U. FAMOSO	SP Member
HON. JOZSEF MARK DEXTER M. SOMCIO	SP Member
HON. SERGIO T. PIANSAY	SP Member-ABC President

ABSENT:

NONE.

ORDINANCE NO. 17-10

AN ORDINANCE ENACTING THE 2017 REVISED REVENUE CODE OF THE CITY OF BAGO.

Be it ORDAINED by the Sangguniang Panlungsod of the City of Bago, Negros Occidental on motion of SP Member Cleo F. Gaudite and unanimously seconded by SP Members present

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This Ordinance shall be known as the 2017 Revised Revenue Code of the City of Bago.

Section 1A.02. Scope and Application This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this City.

~~Article B. Construction of Provisions~~

Section 1B.01. Words and Phrases Not Herein Expressly Defined. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

Section 1B.02. Rules of Construction. In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;

(a) *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and

phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

(b) *Gender and Number.* Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

(c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

(d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

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

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

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

Article C. Definition of Terms

Section 1C.01. Definitions – When used in this Code:

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

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

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

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

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

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

(f) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;

(g) *Franchise* is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;

(h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);

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

(j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.

(k) *Municipal Waters* include not only streams, lakes and tidal waters within the city, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

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

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

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

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

(p) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In

the absence of such laws, juridical persons are residents or the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

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

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

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

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

CHAPTER 2: CITY TAXES

Article A. Real Property Tax

Section 2A.01. Imposition of the Basic Real Property Tax. There is hereby levied an annual **ad valorem tax** at the rate of two percent (2 %) of the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property located in this city.

Section 2A.02. Additional Levy on Real Property for the Special Education Fund (SEF). There is hereby levied a one percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

Section 2A.03. Exemptions. The following are exempted from payment of the basic real property tax and the SEF tax;

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

(b) Charitable institutions, churches, and parsonage or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;

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

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

(e) Machinery and equipment used for pollution control and environmental protection. Except as provided herein and pursuant to Section 234 of the LGC, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 1, 1992.

Section 2A.04. Time of Payment. The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

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

Section 2A.05. Tax Discount for Advanced and Prompt Payment. If the basic real property and additional SEF tax are paid on or before the deadlines as provided for in Section 2A.04 of this Code, the taxpayer shall be entitled to a discount of ten percent (10%) of the total tax due. If the above mentioned taxes are paid in full before January 1, the taxpayer shall be entitled to twenty percent (20%) tax discount of the total tax due.

Prompt Payment pertains to payment of taxes based on the above schedule as provided for under Section 2A.04 of this code.

Advance Payment pertains to payment paid in full before January 1 of each year. Further, if payment made in full after January 1 but before the end of the first quarter shall be entitled to a discount of ten percent (10%) of the accrued tax for the first quarter and twenty percent (20%) for the remaining quarters.

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

Section 2A.06. Collection and Distribution of Proceeds. The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer.

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

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

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

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

Section 2A.07. Administrative Provisions.

(a) On the Collection of the Real Property Tax

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

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

3. *Payment Under Protest.*

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

b. Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec.2A.06 of this Code.

c. In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his existing or future tax liability.

d. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph a., the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

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

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the

taxpayer, may within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

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

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

b. Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests, and penalties may be made in accordance with Sec.2A.08 of this Code, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

16. *Collection of Real Property Tax Through the Courts.* The City Government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed Section 270 of R.A. 7160, known as the Local Government Code of 1991.

a. The City Treasurer shall furnish the City Legal Office a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city, the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P 10,000.00) the competent court is the City Trial Court and where the amount is in excess of Ten Thousand Pesos (P 10,000.00), the proper court is the Regional Trial Court.

b. Where cognizable in an inferior court, the action must be filed in the city where the delinquent property is located. Where the Regional Trial

Court has jurisdiction, the plaintiff LGU shall file the complaint in the city where the property is situated.

c. In both cases, that is, where the claim is either cognizable by an inferior court or by the Regional Trial Court, the City Treasurer shall furnish the City Legal Officer the exact address of the defendant where he may be served with summons.

17. *Action Assailing Validity of Tax Sale.* No court shall entertain action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be refunded to the depositor if the action fails.

Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive right of the delinquent owner of real property or the person having legal interest therein have been impaired.

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

19. *Treasurer to Certify Delinquencies Remaining Uncollected.* The City Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit to the Sangguniang Panlungsod on or before the thirty-first (31st) of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

(b) Special Provisions.

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

2. *Condonation or Reduction of Tax by the President of the Philippines.* The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the city.

3. *Duty of Register of Deeds and Notaries Public to Assist the City Assessor.* It shall be the duty of the Register of Deeds and Notaries Public to furnish the City Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.

4. *Insurance Companies to Furnish Information.* Insurance companies are hereby required to furnish the City Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

5. *Fees in Court Actions.* As provided for in Sec. 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the City Treasurer shall be exempt from the payment of court and sheriff's fees.

6. *Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to City.* As provided for in Section 281 of the Local Government Code, all certificates, documents, and papers covering the sale of delinquent property to the city if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

7. *Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees.* As provided for in Sec. 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.

8. *Sale and Forfeiture Before Effectivity of this Code.* Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected, before the effectivity of this Code shall be governed by the provisions of applicable ordinance or laws then in force.

Section 2A.08. Interests on Unpaid Real Property Tax. Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Sec. 21.05, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 2A.09. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts. Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

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

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

Section 2A.10. Penalties for Delaying Assessment of Real Property and Assessment Appeals. Any government official who intentionally and deliberately delays the assessment or real property or the filing of any appeal against its

assessment shall, upon conviction, be punished by a fine of not less than Five hundred pesos (P500.00). nor more than Five thousand pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

Section 2A.11. Penalties for Failure to Dispose the Delinquent Real Property at Public Auction. The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

Article B: Tax On Idle Lands

Section 2B.01. Idle Lands, Coverage. For purposes of real property taxation, idle lands shall include the following:

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

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

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

Section 2B.02. Imposition of Tax. There is hereby levied an annual tax on idle lands at the rate of Five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

Section 2B.03. Exemptions. The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, utilizing or cultivating the same by reason of **force majeure**, civil disturbance, natural calamity or any justifiable cause or circumstance.

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

Section 2B.04. Collection and Accrual of Proceeds. The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue to the General Fund of the city.

Section 2B.05. Listing of Idle Lands by the Assessor. The City Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. For purposes of collection, the City Assessor shall furnish a copy thereof to the City

Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Article C. Socialized Housing Tax

Section 2C.01. Definition. When used in this article

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

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

Section 2C.02. Exemptions. The following are exempted from the socialized housing tax:

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

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

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

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

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

Section 2C.03. Imposition of Tax. There is hereby imposed a socialized housing tax at the rate of one-half percent (0.5%) on the assessed value of lands in urban areas in excess of fifty thousand pesos (PhP50,000.00).

Section 2C.04. Collection and Accrual of Proceeds. The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the city such as:

1. Land purchase/land banking
2. Improvement of current social housing facilities
3. Land development

4. Construction of core house, sanitary cores, medium-rise building and other similar structures
5. Financing of joint-venture agreements of LGU/NHA with private sector

Section 2C.05. Administrative Provisions. The City Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (P 50,000). For purposes of collection, the City Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Article D: Tax On Transfer Of Real Property Ownership

Section 2D.01. Imposition of Tax. There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of eighty percent (80%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

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

Section 2D.02. Exemptions. The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempted from this tax.

Section 2D.03. Time, Place and Manner of Payment. It shall be the duty of the seller, donor, transferor, executor or administrator to pay to the City Treasurer the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

Section 2D.04. Penalties for Late Payment. Any person liable to pay the tax and who fails to pay the same within the period of sixty (60) days as provided under Section 2D.03 of this Code shall be subject to a surcharge of twenty-five percent (25%) and an interest at the rate of two percent (2.0%) per month of the unpaid taxes including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Section 2D.0. Administrative Provisions.

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

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

Article E. Tax on Business of Printing and Publication

Section 2E.01. Imposition of Tax. There is hereby levied a tax at the rate of eighty percent (80%) of one percent (1%) of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature.

In the case of a newly started business, the tax shall be three over forty (3/40) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of

when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

Section 2E.02. Exemption. The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed.

Section 2E.03. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter. In the case of a newly-started business, the tax shall be paid before the business starts to operate.

Section 2E.04. Penalties for Late Payment. Failure to pay the tax on the date due shall be subject to a surcharge of twenty-five percent (25%) of the amount of tax not paid on time and an interest at the rate of two percent (2.0%) per month of the unpaid taxes including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Article F. Franchise Tax

Section 2F.01. Definition. When used in this Article, *franchise* is a right or privilege, affected with public interest which is conferred upon private persons or corporation, under such terms and conditions as the government and its political subdivision may impose in the interest of public welfare, security and safety

Section 2F.02. Imposition of Tax. There is hereby imposed a tax on business enjoying a franchise tax, at a rate of eighty percent (80%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within this province, excluding the territorial limits of the city.

In the case of a newly started business, the tax shall be three-fortieth (3/40) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

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

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

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

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

Section 2F.03. Exemption. The term businesses enjoying franchise shall not include holders of certificates of public conveyance for the operation of public vehicles for reason that such certificates are not considered as franchises.

Section 2F.04. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter. In the case of a newly-started business, the tax shall be paid before the business starts to operate.

Article G. Professional Tax

Section 2G.01. Imposition of Tax. There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of Five Hundred Pesos (P500.00).

Section 2G.02. Coverage. Professionals who passed the bar examinations, or any board or other examinations conducted by the Professional Regulation Commission (PRC) shall be subject to the professional tax.

Section 2G.03. Exemption. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

Section 2G.04. Time, Place and Manner of Payment. Payment. The professional tax shall be paid before any profession herein specified can be lawfully pursued. The professional tax shall be payable annually, on or before the thirty-first (31st) day of January of each year to the City Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein. Every person legally authorized to practice his profession in this province shall pay to the city where he maintains his principal office in case he practices his profession in several places.

Section 2G.05. Penalties for Late Payment. - Failure to pay the tax on the date shall be subject to a surcharge of twenty-five (25%) of the amount of tax not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount of a portion thereof exceed thirty-six (36) months.

Section 2G.06. Administrative Provisions

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

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

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

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

Article H. Amusement Tax on Admission

Section 2H.01. Definitions. When used in this Article:

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

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

Section 2H.02. Imposition of Tax. There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, cockpits and other places of amusement at the rate of thirty percent (30%) of the gross receipts from admission fees. The collected amount shall be divided equally between the city and the barangay where the amusement is held, the share of the city shall accrue to the General Fund.

Section 2H.03. Manner of Computing Tax. In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

Section 2H.04. Exemption. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts shall be exempted from the payment of the tax herein imposed.

Section 2H.05. Time and Place of Payment. The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following that for which they are due to the City Treasurer before the gross receipts are divided between the proprietors, lessees, or operator and the distributors of the cinematographic films.

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

Section 2H.06. Penalties for Late Payment. Failure to pay the tax within the period prescribed herein shall subject the proprietor, lessee or operator to a surcharge of twenty-five percent (25%) plus interest of two percent (2%) per month of the unpaid amount including the surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 2H.06. Administrative Provisions.

(a) **Filing of Return.** Upon payment of the tax due, the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, shall attach a true and complete sworn return showing the gross receipts from admission fees during the preceding month.

(b) **Forms of Tickets.** The proprietor, lessee or operator of an amusement place where payment of a fee is required for admission, shall provide for himself with tickets which shall be serially numbered indicating therein the name of the amusement place and the admission price. The serial number must be printed on both ends of tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. The gatekeeper shall drop one-half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the Office of the City Treasurer.

(c) **Registration of Tickets.** All admission tickets which shall be sold to the public must first be registered with the Office of the City Treasurer and shall be stamped with the seal of said office. It shall be unlawful for any proprietor, operator and lessee of an amusement place to keep on his possession or have unregistered tickets in the amusement place.

(d) Verification of Tickets. The City Mayor or City Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat.

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

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

Section 2I.01. Imposition of Tax. There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigar and cigarettes, and other products as may hereafter be determined by the Sangguniang Panlungsod, to sales outlets, or consumers, whether directly or indirectly, within the city in the amount of Nine Hundred Fifty Pesos (P950.00) plus a sticker fee of Fifty Pesos (P50.00) for monitoring purposes.

Section 2I.02. Exemption. The manufacturers, producers, wholesalers, dealers, and retailers referred to in the preceding sections shall be exempt from the payment of the peddlers tax in the sale of any merchandise or article of commerce imposable by the city.

Section 2I.03. Time and Place of Payment. The tax imposed in this Article shall accrue on the first day of January and shall be paid to the City Treasurer within the first twenty (20) days of January.

Section 2I.04. Penalties for Late Payment. Failure to pay the tax within the prescribed period shall be subject to a surcharge of twenty-five percent (25%) and an interest at the rate of two percent (2%) per month of the unpaid taxes including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Article J. Graduated Tax on Business

Section 2J.01. Definitions. When used in this Article.

a) *Advertising Agency* includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

b) *Agricultural Products* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not;

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

Agricultural products as defined include those that undergo not only simple but even sophisticated processes employing advanced technological means in packaging like

dressed chicken or ground coffee in plastic bags or styropor or other packaging materials intended to process and prepare the products for the market.

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

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

d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;

e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;

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

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

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

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

j) *Carinderia* refers to any public eating place where food already cooked are served at a price.

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

l) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors

or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, spa, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors. This will also include welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

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

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

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

p) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the

poverty line established by NEDA for the particular region or locality, whichever is higher;

q) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

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

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

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

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

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

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

x) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;

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

Section 2J.02. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the City a graduated business tax in the amounts hereafter prescribed:

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

<u>Amount of Gross Sales/Receipts For the Preceding Calendar Year:</u>	<u>Amount of Tax per Annum</u>
Less than 50,000.00	2,041.90
50,000.00 or more but less than 75,000.00	3,267.00
75,000.00 or more but less than 100,000.00	4,083.75
100,000.00 or more but less than 150,000.00	5,445.00

150,000.00 or more but less than 200,000.00	6,806.25
200,000.00 or more but less than 300,000.00	9,528.50
300,000.00 or more but less than 500,000.00	13,612.50
500,000.00 or more but less than 750,000.00	19,800.00
750,000.00 or more but less than 1,000,000.00	24,750.00
1,000,000.00 or more but less than 2,000,000.00	34,031.25
2,000,000.00 or more but less than 3,000,000.00	40,837.50
3,000,000.00 or more but less than 4,000,000.00	49,005.00
4,000,000.00 or more but less than 5,000,000.00	57,172.50
5,000,000.00 or more but less than 6,500,000.00	60,328.10
6,500,000.00 or more	At a rate of one percent (1%)

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

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

Gross Sales/Receipts for the Preceding Calendar Year

	<u>Amount of Tax</u> <u>Per Annum</u>
Less than 50,000.00	1,633.50
50,000.00 or more but less than 75,000.00	2,450.25
75,000.00 or more but less than 100,000.00	3,267.00
100,000.00 or more but less than 150,000.00	4,628.25
150,000.00 or more but less than 200,000.00	5,989.50
200,000.00 or more but less than 300,000.00	8,167.50
300,000.00 or more but less than 500,000.00	10,890.00
500,000.00 or more but less than 750,000.00	16,335.00
750,000.00 or more but less than 1,000,000.00	21,780.00
1,000,000.00 or more but less than 2,000,000.00	24,750.00
2,000,000.00 or more	At a rate of one percent (1%)

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

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

(1) Rice and Corn;

(2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;

(3) Cooking oil and cooking gas;

(4) Laundry soap, detergents, and medicine;

(5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;

(6) Poultry feeds and other animal feeds;

(7) School supplies; and

(8) Cement

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

d) On retailers.

<u>Gross Sales/Receipts for the Preceding Year</u>	<u>Rate of Tax Per Annum</u>
More than P 50,000 but not over P400,000.00	3%
More than P400,000.00	1 ½%

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

However, barangays with their duly adopted Revenue Code shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos (P50,000.00) subject to existing laws and regulations, otherwise the same shall be collected by the city.

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 100,000.00	3,267.00
100,000.00 or more but less than 150,000.00	4,900.50
150,000.00 or more but less than 200,000.00	6,534.00
200,000.00 or more but less than 250,000.00	8,984.25
250,000.00 or more but less than 300,000.00	11,434.50
300,000.00 or more but less than 400,000.00	15,246.00
400,000.00 or more but less than 500,000.00	20,418.75
500,000.00 or more but less than 750,000.00	22,893.75
750,000.00 or more but less than 1,000,000.00	25,368.75
1,000,000.00 or more but less than 2,000,000.00	28,462.50
2,000,000.00 or more	At a rate of one percent (1%)

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

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

f) On banks and other financial institutions, at the rate of one percent (1%) of the gross receipts of the preceding calendar year derived from interests, commissions

and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

- g). On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Three Hundred Pesos (P300.00) per peddler annually.

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

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

- h) On the following business at the rate of 2.2% on sales/gross receipts of the preceding year but not less than that amount set opposite each.

(h.1) On cafes, cafeterias, ice cream and other refreshment parlor, restaurants, soda fountain bars, carinderias and food caterers:

<u>With Gross Sales/Receipts for the Preceding Calendar Year in the amount of</u>	<u>Amount of Tax Per Annum</u>
Less than P10,000.00	P 300.00
P10,000.00 or more but less than P50,000.00	450.00
P50,000.00 or more but less than P100,000.00	675.00
P100,000 or more	At a rate of one percent (1%)

(h.2) On privately-owned markets, wharves, ports:

<u>With Gross Receipts for the Preceding Quarter in the amount of</u>	<u>Amount of Tax Per Annum</u>
Less than P 100,000.00	P 3,300.00
P100,000.00 or more but less than P500,000.00	4,950.00
P500,000.00 or more	At a rate of one percent (1%)

In case of a newly started privately owned market, the tax for the quarter in which the business starts to operate shall be P500.00. In the succeeding quarter, the tax shall be based on the gross receipts of the preceding quarter.

(h.3) On real estate dealers/brokers, subdivision operators and lessors of real estate:

1.1 Subdivision Operator	<u>Amount of Tax Per Annum</u>
Per Square Meter	P 1.00

The tax shall be computed on the basis of the total area of the remaining lots titled in the name of the subdivision operator.

1.2 Lessors of Real Estate

<u>With Gross Receipts in the Preceding Year in the amount of</u>	<u>Amount of Tax Per Annum</u>
Less than P100,000.00	P 500.00
P100,000.00 or more but less than P250,000.00	P 750.00
P250,000.00 or more but less than P500,000.00	1,125.00
P500,000.00 or more	At a rate of one percent (1%)
(h.4) On private cemeteries and memorial parks:	
Less than 2 hectares	P1,650.00
2 hectares to 5 hectares	2,475.00
5 hectares or more	3,712.50
(h.5) On boarding houses with accommodation for:	
Less than ten (10) boarders	P 300.00
Ten (10) to nineteen (19) boarders	450.00
Twenty (20) to thirty-nine (39) boarders	675.00
Forty (40) boarders or more	1,012.50
(h.6) On the business of dealers in fermented liquors, distilled spirits, wine and tuba:	
Dealers, distributors of imported wines	P 2,640.00
Dealers, distributors of domestic wines	1,320.00
Retailers of imported wines	660.00
Retailers of domestic wines	330.00
Retailers of vino liquors (Mallorca and medicinal wines)	165.00
Retailers of fermented liquor (beer)	264.00
Wholesaler of fermented liquor (beer)	660.00
Retailers of tuba, bahalina, guhang, basi and tapuy	165.00
Wholesaler of tuba, bahal, guhang, basi and tapuy	660.00
(h.7) On tobacco dealers:	
Retail leaf of tobacco dealers (dinahon)	P 165.00
Wholesale leaf of tobacco dealers (mianso or penaldo)	660.00

Retail manufactured tobacco dealers, cigars and cigarettes	165.00
Wholesale manufactured tobacco dealers, cigars and cigarettes	660.00
(h.8) On amusement places/places of assembly:	
Day and Night Club	P16,500.00
Day Club or Night Club	9,900.00
Cocktail Lounge or Bar	4,950.00
Cabaret or Dance Hall	6,600.00
Bath house, swimming pool, resort and other similar places	5,000.00
Skating rink	3,300.00
Steam bath, sauna, and other similar establishment or cubicle	3,000.00
Billiard or pool hall:	
For the first table	330.00
For each additional table	132.00
Bowling Alley:	
Automatic per lane	660.00
Non-automatic per lane	528.00
Circus, carnival and the like:	
Per day for the first ten (10) days	264.00
Per day thereafter	33.00
Merry go round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances for each contrivance:	
Per day for the first ten (10) days	70.00
Per day thereafter	14.00
Boxing Stadium	1,980.00
Per night	660.00
Plus: An amusement tax per admission ticket payable to the City Treasurer the following working day	
	0.50
Cockpit	9,900.00

Per ordinary cockfight (sultada)	20.00
Per derby cockfight (sultada)	50.00
Per day, national derby	825.00
Per day, international derby	1,650.00
Race Track	1,000.00
Theater and Cinematographs:	
Videohouse operators, per day	33.00
Itinerant operators, per day	66.00
With orchestra only, seating capacity of less than 500 persons	3,300.00
With balcony and orchestra, seating capacity Of 500-999 persons	4,125.00
With balcony and orchestra, with seating Capacity of 1,000 persons and more	6,600.00
With lodge, balcony and orchestra	9,900.00
Plus: An amusement tax per admission ticket payable to the City Treasurer within twenty (20) days of the following month for which the tax is due as regards operators and within ten (10) days the following business day with respect to itinerant operators.	1.50

An additional tax of one hundred percent (100%) of the rates herein above fixed shall be imposed on air-conditioned theaters and cinematographs.

For purposes of this, sub-station video houses and itinerant operators shall be given the option to choose upon filing of the application for business license permit, the option to pay the tax hereof based either on the daily or annual rates, provided, that once chosen, the same shall be effective until the end of the year to which the tax corresponds.

(h.9) On Amusement Devices:	<u>Amount of Tax Per Annum</u>
Operation of Internet, per unit (Peso Net)	P 300.00
Each videoke machines	P 600.00
(h.10) On golf links and/or multi-recreation center	9,900.00
(h.11) On private detective or security agency	1,650.00

i) On business not elsewhere classified:

The same rates of graduated taxes, viz.:

Gross Sales/Receipts for the Preceding Calendar Year

Amount of Tax Per Annum

Less than 50,000.00	1,237.50
50,000.00 or more but less than 100,000.00	2,970.00
100,000.00 or more but less than 250,000.00	8,167.50
250,000.00 or more but less than 500,000.00	18,562.50
500,000.00 or more	

At a rate of one percent (1%)

Travel agencies and travel agents

Pension houses, motels, apartments, apartelles, and condominiums

Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;

Operators of Cable Network System

Operators of computer services establishment

General consultancy services

Rent-a-Car

All other similar activities consisting essentially of the sales of services for a fee.

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

Air-conditioned buses	P2,500.00	per unit/year
Buses without air conditioning	P1,500.00	per unit/year
"Mini" buses	P1,200.00	per unit/year
Vans	P1,000.00	per unit/year
Jeepneys/Fieras/Tamaraws	P 700.00	per unit/year
Taxis	P 500.00	per unit /year
Motorized Tricycles	P 300.00	per unit /year

For purposes of this provision, mini buses shall have a maximum of 45 passengers seating capacity.

Section 2J.03. Presumptive Income Level. For every tax period, the Treasurers Office shall prepare a stratified schedule of "presumptive income level" to validate the declarations of gross receipts of each business classification.

Section 2J.04 Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Section 2J.05. Tax on Newly-Started Business. In the case of a newly started business under this Article, the tax shall be one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article K. Situs of Tax

Section 2K.01. Situs of the Tax.

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

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

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

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

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

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

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

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

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Article 2L.01 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 (1) and (2) 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) thereof 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 dais factory shall be taxable by this city along with the sales made in the principal office.

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

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

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

Article L. Payment of Business Taxes

Section 2L.01. Payment of Business Taxes.

(a) The taxes imposed under Section 2J.02 (a-i) and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Section 2J.02 (a-g) of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2J.02 of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 2J.02 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 2L.02. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

Section 2L.03. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 2L.04. Surcharge for Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 2L.05. Interest on Unpaid Tax. In addition to the surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 2L.06 Administrative Provisions

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

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

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

(c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

(d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the City Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

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

(f) *Issuance of Certification.* The City Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Twenty Pesos (P 20.00) only.

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

(h) *Retirement of Business.*

1. Any person natural or juridical, subject to the tax on business under Article L, Chapter 2 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

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

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

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

Article M. Tax on Ambulant and Itinerant Amusement Operators

Section 2M.01. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, or the like per day	P 150.00 per day
Merry-Go-Round, roller coaster, ferris wheel,	

swing, shooting gallery and other similar contrivances per day	P 150.00 per day
Sports contest/exhibitions per day	P 150.00 per day

Section 2M.02. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Article N. Tax on Mining Operations

Section 2N.01. Definitions. When used in the Article.

(a) *Minerals* refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.

(b) *Mineral Products* shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.

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

Section 2N.02. Imposition of Tax. There is hereby levied an annual tax at the rate of one percent (1%) based on the gross receipts for the preceding year of mining operations.

Section 2N.03. Situs of the Tax. Payment of the tax shall be made to this city which has jurisdiction over the mining area. In case the area transcends two (2) or more local government units, payment shall be made to the local government unit having the largest area.

Section 2N.04. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein:

(a) Mineral Products such as ordinary stones, sand, gravel, earth and other quarry resources;

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

Section 2N.05. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2N.06. Administrative Provision.

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

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

Article O. Tax on Forest Concessions and Forest Products

Section 20.01. Definitions. When used in this article.

(a) *Forest Products* means timber, pulp-wood/chipwood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.

(b) *Forest Lands* include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 20.02. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of one percent (1%) of the annual gross receipts of the concessionaire during the preceding year.

Section 20.03 Time of Payment The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Article P. Community Tax

Section 2P.01. Imposition of Tax. – There shall be imposed a community tax on persons, natural or juridical, residing in the city.

Section 2P.02. Individuals Liable to Community Tax. Every inhabitant of the Philippines who is a resident of this city, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

Sec. 2P.03. Juridical Persons Liable to Community Tax Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this city shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

- a. For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this city where the real property is situated - Two (P2.00) Pesos; and
- b. For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos.

The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

Sec. 2P.04. Exemption

The following are exempted from the Community Tax:

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

Section 2P.05. Place of Payment. The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer.

Section 2P.06. Time of Payment and Penalties for Delinquency.

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

(b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.

(c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.

(d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

(e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Section 2P.07. Community Tax Certificate. - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 2P.08. Presentation of Community Tax Certificate on Certain Occasions.

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

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

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

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

Section 2P.09. Collection and Allocation of Proceeds of the Community Tax.

- a. The City Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.
- b. One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of this city.

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

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

Article Q. Tax on the Transfer of Ownership of Business or Trade Activity

Section 2Q.01. Imposition of Tax. There is hereby levied a tax on the transfer of business or trade activity by sale, donation, barter or any other form or mode of conveyance at the rate of one percent (1%) of the gross sales or receipts of the preceding year on file at the City Treasurer's Office, or the fixed amount of Five Hundred Pesos (P500.00), whichever is higher.

Section 2Q.02. Rules and Regulations:

- 1) The new owner to whom the business was transferred shall be liable to pay the unpaid taxes, fees or charges due the former owner, if there is any.
- 2) The permit issued to the former owner shall be surrendered to the City Treasurer, thru the Office of the City Mayor or the Business Permits and License Office (BPLO), who shall cancel the same in his records.
- 3) Any person, natural or juridical, who was granted a permit to operate or conduct a business or trade in this city who transferred his business to another shall inform in writing the Chief, Business Permits and License Office, Office of the City Mayor, within ten (10) days of such transfer and submit a sworn statement of the gross sales or receipts of his business for the current year.
- 4) The City Mayor or his authorized department head shall issue other necessary rules and regulations for the effective implementation of this Article.

Section 2Q.03. Time of Payment. The tax imposed in this Article shall be paid to the City Treasurer by the buyer, done or heir before the business or trade undertaking is operated, conducted or pursued.

Section 2Q.04. Surcharges for Late Payments. Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of tax and such surcharge shall be paid at the same time and in the same manner as the tax due.

Section 2Q.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of One Thousand Pesos (P1,000.00).

CHAPTER 3: PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 3A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the City of Bago.

	<u>Amount of Tax</u> <u>Per Annum</u>
(a). 1. On businesses subject to graduated fixed taxes	
Manufacturers, assemblers, repackers, processors, etc.	
Bagoong, salted fish or dried fish	150.00
Bakery:	
Mechanized	450.00
Manual with ordinary oven	225.00
Bed and/or mattresses:	
Mechanized	225.00
Manual	150.00
Bottles/Bottling Plant	750.00
Boxes	150.00
Candles	150.00
Canned goods	150.00
Clothes and garment	150.00
Coconut Oil:	
with more than 5 expellers	225.00
with less than 5 expellers	150.00
Confectionary and candies	150.00
Concrete and hollow blocks	150.00
Copra meat	150.00
Edible and vegetable oils	450.00
Galvanized iron sheets and aluminum containers	750.00
Home Industries and Furniture	300.00
Ice, ice creams and frozen delights	150.00
Soap and cosmetics	450.00
Steel and iron products	750.00
Repacker	225.00
Rectifiers, brewers and distillers	750.00
Wines, liquors and distilled spirit compounders	1,500.00
Other manufacturers, assemblers, repackers and processors not mentioned above	750.00

2. On retailers, dealers, wholesalers and distributors:	
Agricultural products	225.00
Autoparts	450.00
Drugs and cosmetics	750.00
Dry goods, clothes and textiles	150.00
General Merchandise:	
Sari-sari (barangays)	75.00
Sari-sari (Poblacion)	120.00
Inside the public markets	150.00
Glass wares	150.00
Groceries	300.00
Jewelries	450.00
Lumber/wood and construction materials:	
All kinds	450.00
Coco lumber	225.00
Bamboos and its products and nipa shingles	120.00
Lubricating oils and oil by-products	150.00
Liquified Petroleum Gas (LPG)	450.00
Kerosene, diesel and gasoline -	
With filling station per pump:	
Aviation Gasoline	1,500.00
Special Gasoline	1,500.00
Regular Gasoline	1,500.00
Diesel	1,500.00
Kerosene	1,500.00
Vendors, buyers and dealers:	
Chickens, fowls and eggs	50.00
Fish vendors (with fixed stalls)	50.00
Fish vendors (ambulant)	50.00
Fruits, spices and vegetables	75.00
Hogs	75.00
Large cattle and other livestock	75.00
Meat, fresh and preserved	75.00
Plants and flower	75.00
Other business not mentioned above	75.00
3. On Exporters	1,500.00
4. On essential commodities -	
the permit fees on the business of manufacturing, producing, importing, wholesaling and retailing of essential commodities not specified above shall be one-half (1/2) of the rates prescribed in this article.	
5. On rice and corn;	
5.1 Palay, corn and other grains buyer/dealer	150.00
5.2 Rice and corn wholesaler	150.00
5.3 Rice and corn retailers	150.00
6. On cafes, cafeterias, and other caferies;	
6.1 Cafes and cafeterias	150.00
6.2 Ice cream and other refreshment parlors	150.00
6.3 Carinderias and food caterers	150.00
6.4 Restaurants	150.00

6.5 Soda Fountain bars	150.00
6.6 Food stands for puto, popcorn, peanuts and other cooked foods	75.00
6.7 Gulaman, buko and juice stands	75.00
7. On contractors and service establishments;	
7.1 Accounting service	750.00
7.2 Advertisement agencies	300.00
7.3 Arrastre service	750.00
7.4 Assaying laboratories/Barber shops	
(a) With three chairs or less	300.00
(b) With more than three chairs	375.00
(c) Roving/ambulant barbers	150.00
(d) Double the fees in a) and b) for air conditioned shops	
7.5 Battery charging shops	150.00
7.6 Beauty Parlors:	
a) With equipment	300.00
b) Manual	150.00
c) Travelling beauticians	75.00
7.7 Belt and buckle shops	75.00
7.8 Blacksmiths:	
a) Manual	300.00
b) Mechanized	375.00
7.9 Booking office for film exchange	150.00
7.10 Breeding of gamecocks	450.00
7.11 Breeding of race horses	750.00
7.12 Brokerage	750.00
7.13 Business agents	750.00
7.14 Business management services	750.00
7.15 Carpentry shops	300.00
7.16 Cinematographic film owners, lessors or distributors, video tape coverage service	300.00
7.18 Collecting agencies	150.00
7.19 Commercial or immigration brokers	750.00
7.20 Construction and/or repair shops;	
a) motor vehicles, body building	750.00
b) Bicycles and tricycles	300.00
c) Animal drawn carts	150.00
7.21 Drafting and architectural services	750.00
7.22 Dyeing establishments	150.00
7.23 Employment agencies	750.00
7.24 Escort services	750.00
7.25 Funeral service parlors	750.00
7.26 Furniture repair shops	200.00
7.27 Garages (Public Utility Vehicles)	
a) Less than 10 buses	300.00
b) Less than 20 buses	450.00
c) Less than 30 buses	600.00
d) Less than 40 buses	750.00
e) Less than 50 buses	900.00
f) 50 buses and above	1,500.00
7.28 General engineering, general building and specialty contractors, filling, demolition, salvage work and transfer or relocation	750.00
7.29 Goldsmiths and silversmiths	450.00
7.30 Hemp-grading establishments	150.00

7.31 House and sign painters	300.00
7.32 Ice and cold storage	300.00
7.33 Indentor or indent services	150.00
7.34 Janitorial services	300.00
7.35 Judo-Karate schools	300.00
7.36 Key smiths	150.00
7.37 Lathe machine shops	750.00
7.38 Laundry shops:	
a) Manual	150.00
b) Mechanized	300.00
7.39 Legal and other professional services	750.00
7.40 Lumberyards	300.00
7.41 Massage therapeutic clinic	300.00
7.42 Meteography services	150.00
7.43 Medical and dental clinic	750.00
7.44 Messengerial services	450.00
7.45 Milling services	450.00
7.46 Mining services	300.00
7.47 Motorized Tricycle	75.00
7.48 Painting shops	300.00
7.49 Parking lots:	
a) One hectare or less	450.00
b) More than one hectare	750.00
7.50 Pedicab operators or proprietors	60.00
7.51 Perma press - per unit	30.00
7.52 Persons engaged in the installation/ distribution of:	
a) Water Systems	300.00
b) Gas or bio-gas system	300.00
c) Electric light, heat and power:	
c.1 Installation	150.00
c.2 Distribution:	
Capacity in kilowatts	
Less than 10,000 kilowatts	150.00
10,000 or more but less than 20,000	300.00
20,000 or more but less than 50,000	525.00
50,000 or more but less than 100,000	750.00
For every 50,000 or fraction thereof in excess of 100,000 up to 1 million	1,500.00
For every 50,000 or fraction thereof in excess of 1 million	1.50
d) Sound system service	300.00
e) Ordinary sound and light system	150.00
f) Stereo sounds and disco lights	300.00
7.53 Photographic studios:	
a) With gallery and photo enlarger	450.00
b) With gallery without photo enlarger	300.00
c) Developing center	450.00
d) Roving photographer	200.00
7.54 Photostatic white and blue printing	450.00
7.55 Plastic lamination	300.00
7.56 Private hospital	750.00
7.57 Promotional services	750.00
7.58 Proprietors or operators of heavy equipment for hire	750.00
7.59 Proprietors of smelting plant	450.00
7.60 Proprietors of engraving and plating plants	450.00

7.61	Ferries & water transport services	300.00
7.62	Warehouse and bodegas	750.00
7.63	Purchasing agencies	450.00
7.64	Recapping plant	450.00
7.65	Recopying and duplicating services	
	a) Photo copying	300.00
	b) Mimeographing and typing service	450.00
	c) Scanner	300.00
7.66	Renting of equipment	
	a) Office equipment and furniture	150.00
	b) Bicycles, tricycles and skates	150.00
	c) Trucks and automobiles	750.00
	d) Heavy equipment	1,500.00
	e) Agricultural implements and tools	750.00
	f) Diving, skydiving and other athletic equipment	150.00
7.67	Repair shops for motor vehicles and engines	
	a) with shop area of more than 1,000 sq. meters	450.00
	b) with shop area of 500 sq. meter or more but less than 1,000 sq. meters	300.00
	c) with shop area of less than 500 sq. meters	150.00
	d) Welding shop:	
	d.1 Electric welding	150.00
	d.2 Acetylene welding	150.00
	d.3 Soldering	150.00
7.68	Repair services:	
	a) Electronic equipment	300.00
	b) Household appliances	300.00
	c) Radios and amplifiers	300.00
7.69	Roasting of pigs and fowls	300.00
7.70	Sawmills:	
	a) Fixed establishments	450.00
	b) Chainsaw operators per unit:	
	b.1 With blade of more than 24 inches	300.00
	b.2 With blade of more than 12 inches but less than 24 inches	150.00
	b.3 With blade of 12 inches or less	75.00
7.71	Sculptor shops	150.00
7.72	Service stations (washing, greasing, lubricating)	450.00
7.73	Shipyards for repair ships:	
	a) with shop area of 1 hectare or less	300.00
	b) With shop area of more than one hectare	450.00
7.74	Shoe repair shop/shine service:	
	a) Manual	120.00
	b) Mechanized	225.00
	c) Shine service/stand	75.00
7.75	Shops for planning, surfacing or recutting of lumber	75.00
7.76	Shops for shearing animals	75.00
7.77	Slendering or body saloons	300.00
7.78	Staples	75.00
7.79	Stevedoring services	300.00
7.80	Tailor or dress shops:	
	a) With more than three sewing machines	225.00
	b) With three or less sewing machines	150.00
7.81	Tinsmiths:	
	a) Mechanized	150.00

b) Manual	75.00
7.82 Transportation terminals not owned by bus operator	450.00
7.83 Upholstery shop and/or wood carving	300.00
7.84 Vaciador and grinding shops or gristmills	150.00
7.85 Vocational, driving and IBM schools	300.00
7.86 Vulcanizing shops	150.00
7.87 Warehousing, forwarding services	300.00
7.88 Watch repair center shops:	
a) Manual	150.00
b) Mechanized	225.00
7.89 Other service establishments	150.00
8. On hotels and motels:	
8.1 Hotels	450.00
8.2 Motels/inns/pension house	225.00
8.3 Hotels, three star up	300.00
8.4 Motels, three star up	225.00
9. On privately-owned public markets	750.00
10. On real estate dealers:	
10.1 Subdivision operators	450.00
10.2 Lessor of real estate	450.00
10.3 Real estate dealers	450.00
11. On privately-owned cemeteries and memorial parks:	
11.1 Commercial	900.00
11.2 Family use	600.00
12. On lodging houses	525.00
13. On boarding houses	525.00
14. On operators of rice and corn mills:	
14.1 Corn mill, per 100 cavan capacity per 12 hrs.	450.00
14.2 Rice mill, per 100 cavan capacity per 12 hrs.	450.00
14.3 Rice and corn mill, per 100 cavan capacity per 12 hrs.	450.00
15. On fishponds, fishpens or fish breeding grounds:	
15.1 Fishponds, per hectare	150.00
15.2 Prawnponds, per hectare	225.00
15.3 Fish breeding grounds, per ha.	150.00
15.4 Prawn breeding grounds/estab.	225.00
15.5 Fishpens, per hectare	150.00
16. On pawnshops:	
16.1 Principal Office	750.00
16.2 For each branch in the City	450.00
17. On banks and other financial institutions:	
17.1 Finance and Investment companies	750.00
17.2 Commercial banks	900.00
17.3 Savings banks	750.00
17.4 Rural banks	600.00

18. On peddlers	
18.1 Peddlers using motorized tricycles	120.00
18.2 Peddlers using vehicles	225.00
18.3 Peddlers using bicycles, pedicabs or tricycles	75.00
18.4 Other peddlers and howlers	75.00

b) On businesses subject to two per cent tax

1. On gross shops, financing and insurance establishments:	
1.a Money shop	450.00
1.b Lending investors	450.00
1.c Insurance companies	750.00
2. On the business of dealers in fermented liquors, distilled spirits and/or wines/tuba	
a. Dealers/Distributors/Retailers of	
a.1 Imported Wines	675.00
a.2 Domestic Wines	375.00
a.3 Fermented Liquors (beer)	300.00
a.4 Tuba or the like	120.00
3. On tobacco dealers:	
a. Retail dealer of tobacco leaf	120.00
b. Wholesale leaf tobacco dealer	225.00
c. Retail dealer of manufactured tobacco	225.00
d. Wholesale dealer of manufactured tobacco	375.00
4. On amusement places or amusement devices:	
a. Day and night club	750.00
b. Day club or night club	450.00
c. Cocktail lounge or bars	600.00
d. Cabaret or dance hall	750.00
e. Bath houses and/or swimming pool, resort and other similar places	300.00
f. Skating rink	225.00
g. Steam bath, sauna bath and other similar establishment per cubicle	375.00
h. Billiard or pool hall:	
h.1 First table	375.00
h.2 For every additional table	225.00
i. Bowling alley:	
i.1 Automatic	525.00
i.2 Non-automatic	300.00
j. Circus, carnival or the like (each)	300.00
k. Merry-go-round, roller coaster, ferries wheel swing, shooting gallery, and other similar contrivance for each contrivance	225.00
l. Boxing stadium	750.00
m. Boxing contest, per night	525.00
n. Cockpit	1,500.00
o. Race track	1,050.00
p. Theaters and cinemahouses:	
a) Theaters and cinemahouses	1,050.00
b) Itinerant operator	750.00
c) Videohouse or mini theater	450.00

5. On amusement devices:	
a) Each karaoke machine	300.00
b) Each video tape machine or player	3,000.00
6. On private detective agency	375.00
7. On golf links	750.00
8. Jai-alai / Bingo House	
a) With 25,000 or more person sitting capacity	1,500.00
b) With 12,500 to 24,999 person sitting capacity	1,200.00
c) With 8,001 to 12,499 person sitting capacity	900.00
d) With less than 8,000 person sitting capacity	750.00
9. Bingo (On-line) Franchise	1,800.00
10. On any business not otherwise specified in Sec 3A.01	300.00

Section 3A.02. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the City Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 3A.03. Penalties for Late Payment. Failure to pay the tax prescribed in this Article, within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, and an interest of two percent (2%) per month but not to exceed thirty-six (36) months to be paid at the same time and in the same manner as the tax due.

Section 3A.04. Administrative Provisions.

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

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

1. For a newly-started business:
 - a. Location sketch of the new business
 - b. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship

- c. A certificate attesting to the tax exemption if the business is tax exempt
 - d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations.
 - e. Tax clearance showing that the operator has paid all tax obligations in the city.
 - f. Barangay clearance.
 - g. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
 - h. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.
 - i. Fire Safety Inspection Certificate issued by the Bureau of Fire Protection.
 - j. Occupancy permit issued by the building officials.
2. For renewal of existing business permits:
- a. Previous year's Mayor's permit.
 - b. One (1) copy of the annual or quarterly tax payments.
 - c. One (1) copy of all receipts showing payment of all regulatory fees as provided for in this Code.
 - d. Certificate of tax exemption from local taxes or fees, if exempt.
 - e. Fire Safety Inspection Certificate issued by the Bureau of Fire Protection.
 - f. Barangay Clearance.
 - g. Health Certificate.
 - h. SSS and BIR Clearances.

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

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

A Mayor's Permit shall be refused to: (1) any person who previously violated any ordinance or regulation governing permits granted; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the city; (3) who has unsettled tax obligation, debt or other liability to

the government; (4) who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

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

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

The city shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Fifty Pesos (P50.00).

(d) Posting of Permit. Every permittee shall keep his permit conspicuously posted at all times in his place of business or office. If he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the City Mayor, the City Treasurer or any of their duly authorized representatives.

An additional amount of P500.00, P300.00 & P100.00 plus P50.00 for stickers shall be charged for large, medium and small business respectively and is hereby imposed and included among the charges/fees to be paid by owners of stores, firms and other establishments doing business in Bago City at the time they apply for previous Mayor's Permit to cover the cost of business registration plates which will show the date, an area code, nature of business and establishment number among others.

Replacement of dilapidated plates shall be determined by the City Treasurer's Office and the amount of P500.00, P300.00 and P100.00 shall be required before a duplicate plate is issued.

Violation of this Section shall be punished with the following penalties to wit:

a. No display of the plate

Fine of P500.00 1st offense

P1,000.00 2nd offense

P3,000.00 3rd offense plus revocation of Business Permit

b. For displaying dilapidated plate as determined by the City Treasurer's Office

Fine of P500.00 1st offense

P1,000.00 2nd offense

P3,000.00 3rd offense plus revocation of Business Permit

c. For displaying a counterfeit plate

Fine of P5,000.00 plus revocation of Business Permit

(e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

(f) **Revocation of Permit.** When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the city or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the City Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Panlungsod.

Section 3A.05. Rules and Regulations on Certain Establishments.

(a) On restaurants, cafes, cafeterias, carinderias, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars. - No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the City Health Officer, renewable every six (6) months.

(b) Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the City Health Officer and existing laws or ordinances.

(c) Sauna bath, massage, barber and beauty shops. - Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the City Health Officer.

**Article B. Permit Fee for Cockpit Owners/Operators/Licensees/
Promoters and Cockpit Personnel and Special Cockfighting.**

Section 3B.01. Imposition of Fees. There shall be collected the following annual Mayor's Permit Fees from cockpit operators and cockpit personnel:

	<u>Amount of Fee Per Annum</u>	
1. Application Fee	P	50.00
2. Annual cockpit permit fee		200.00
3. International Derby		6,000.00
4. Special Cockfights		
4.1. Barangays		750.00
4.2 Puroks		375.00
5. Promoter fees of each Derby		

5.1	2 -Cock Derby		375.00
5.2	3 -Cock Derby		750.00
5.3	4 -Cock Derby		1,050.00
5.4	5- Cock Derby		1,500.00
6.	Special Derby Assessment		
	Derbies with wining bet of		
	Less than P2,000.00		50.00
	Derbies with winning bet of		
	P2,000.00 but less than P4,000.00		75.00
	Derbies with winning bet of		
	P4,000.00 and above		150.00
7.	Sultada Fees (Plazada)		
	7.1 Ordinary Derby per cock		15.00
	7.2 Special Derby per cock		30.00
	7.3 International Derby		300.00
8.	From the owner/operator/licensees of the cockpit:		
	1. Application filing fee	P	2,250.00
	2. Annual cockpit permit fee		1,500.00
9.	From cockpit personnel		
	1. Promoters/Hosts	P	750.00
	2. Cockpit Manager		750.00
	3. Referee		150.00
	4. Bet Taker "Kristo/Llamador"		150.00
	5. Bet Manager "Maciador/Kasador"		150.00
	6. Gaffer "Mananari"		150.00
	7. Cashier		150.00
	8. Matchmaker		150.00

Section 3B.02. Time and Manner of Payment

- (a) The application filing fee is payable to the City Treasurer upon application for a permit or license to operate and maintain cockpits;
- (b) The cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty (20) days of January of each year in case of renewal thereof;
- (c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

Section 3B.03. Penal Clause. Violation of this Ordinance shall upon conviction, be penalized with a fine of FIVE HUNDRED PESOS (P500.00) or more but less than TWO THOUSAND PESOS (P2,000.00) or imprisonment of Six (6) months or both at the discretion of the court and to suffer an imprisonment in case of insolvency as may be allowed by law.

Section 3B.04. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

Section 3B.05. Administrative Provisions.

(a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.

(b) Establishment of cockpit. Subsection (b), Section 5 of Presidential Decree No. 449 otherwise known as the Cockfighting Law of 1974 provides that only one cockpit shall be allowed in each city or municipality, except that in cities or municipalities with a population of over one hundred thousand, two cockpits may be established, maintained and operated.

(c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the City Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the City Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the City Engineer in accordance with existing ordinances, laws and practices.

(d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this City. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

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

Article C. Poundage Fees on Impounding of A stray Animals.

Section 3C.01. Imposition of Fee. The following fees shall be imposed for each head of astray animal impounded.

	<u>Amount of Fee (per day)</u>
(a) Large Animal (Carabaos, cattle and horses)	P 500.00
(b) Native dogs	100.00
(c) Purebreed dogs	200.00
(d) All other animals	100.00

Section 3C.02. Time of Payment. The impounding fee shall be paid to the City Treasurer prior to the release of the impounded animal to its owner.

Section 3C.03. Administrative Provisions.

(a) For purposes of this Article, the Barangay Tanods and/or City Veterinary personnel are hereby authorized to apprehend and impound astray animals in the city corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the City Hall for five (5) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The City Mayor and City Treasurer shall be informed of the impounding.

(b) Impounded animals not claimed within five (5) days after the date of impounding shall be sold at public auction under the following procedures:

1. The City Treasurer shall post notice for five (5) days in three (3) conspicuous places at the City Hall and the public markets. The animal shall be sold to the highest bidder.

Within two (2) days after the auction sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.

2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the City Treasurer, otherwise, the sale shall proceed.

3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the city.

4. In case of failure of auction, the impounded animal shall be confiscated in favor of the city and shall be disposed in accordance with law.

Section 3C.05. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

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

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

Article D. Building Permit and Related Fees

Section 3D.01. Imposition of Fee. There shall be collected from each applicant for a building permit and other related fees pursuant to the New Schedule of Fees and Other Charges of Revised Implementing Rules and Regulations of the National Building Code of the Philippines (P.D. 1096) (Refer to Annex A)

Section 3D.02. Time of Payment. The fees specified under this article shall be paid to the City Treasurer upon application for a building permit from the Building Official.

Section 3D.03. Administrative Provisions. The application for the construction and or repair shall be in writing and shall set forth the required information, such as the location and the general dimension of the building and/or other infrastructure of the owners as well as that of the architecture or engineer who draw the plan, an estimate of the entire cost of proposed work, and the following:

- a. A copy of the plan showing the location of the building to be constructed with the reference boundaries of the lot and is constructed in the town proper or Poblacion.
- b. General drawing showing:
 - b.1 Floor and roof plans
 - b.2 Foundation and footing plans
 - b.3 Transferee and longitudinal plan
 - b.4 Elevation
 - b.5 Framing plans showing complete forming of the building or structure
 - b.6 Isometric view of plumbing layout
 - b.7 Electrical layout, and
 - b.8 Detail of structure and architectural parts.

Section 3D.04. Penalty. Any violation of the provisions of this article shall be punished in accordance with the Excerpts from the “Revised Implementing Rules and Regulations of the National Building Code of the Philippines (P.D. 1096) (Refer to Annex B).

Article E. Permit Fee for Zoning/Locational Clearance

Section 3E.01. Imposition of Fee. There shall be collected a Mayor’s Permit Fee for Zoning/Locational Clearance for all structures constructed in this city in accordance with prescribed HLURB rates.

I. LOCATIONAL CLEARANCE FOR PROJECTS REQUIRING BUILDING PERMITS

A. Residential Structures, the project cost of which is

100,000 and below	P500.00
Over 100,000	P500+1/10 of 1% of cost in excess of P100,000

B. Apartments

1. Project cost of P100,000 and below	P1,200.00
2. Project cost over P100,000	P1200.00+1/10 of 1% of cost in excess of P100,000 regardless of number of doors

C. Dormitories

1. Project cost of P100,000 and below	P1,000.00
2. Project over P100,000	P1,000.00+1/10 of 1% of cost in excess of P100,000 regardless of number of rooms

D. Institutional, the project cost of which is

1. P100,000 and below	P600.00
2. Over P100,000	P600.00+1/10 of 1% of cost in excess of P100,000

E. Commercial, Industrial, Agro-industrial

The cost of which is:

1. P100,000 and below	P1,800.00
2. Over P100,000	P1,800.00+1/10 of 1% of cost in excess of P100,00

F. Alteration/Expansion (Affected area cost - same as original application of expansion only)

II.SUBDIVISIONS AND CONDOMINIUM PROJECTS/ACTIVITIES (UNDER PD 957)

A. Approval of Subdivision Plan (including townhouses)

1. Prelim Approval/Locational Clearance	P800/ha. for the first five (5) hectares
a. for every additional hectares or a fraction thereof	P300.00

- | | |
|-----------------------------------------------------------------------|----------------------------------------|
| 2. Final Approval and Development Permit | P2,500.00/ha. regardless of density |
| a. Additional fee on floor area houses/
building sold with the lot | P8.00/sq.m. |
| 3. Alteration of plans (affected areas only) | same as final approval & dev't. permit |

Approval of Condominium Projects

- | | |
|------------------------------------------------|-----------------------------------|
| 1. Prelim, Approval/Location Clearance | |
| a. Land Area | P 1,500.00/hectare |
| b. Building | 500.00/floor |
| 2. Final Approval and Development Permit | |
| a. Per sq.m. of the total land area | P8.00/sq.m. |
| b. Additional cost on the area of the building | P8.00/sq. m. |
| 3. Alteration (affected area) | same as final approval dev't. fee |

III SUBDIVISIONS AND CONDOMINIUMS-PROJECT/ACTIVITIES (UNDER BP 220)

A. Subdivision

- | | |
|----------------------------------------------|--------------------------------|
| 1. Preliminary Approval/Locational Clearance | |
| a. Socialized Housing | P1,500 for the 1st 10 hectares |
| b. Economic Housing
hectares | P1,000/hectare for the 1st 5 |

For every additional hectare or a fraction thereof

- | | |
|-------------------------------------------|---------------------------------------|
| a. Socialized housing | P100.00 |
| b. Economic Housing | P200.00 |
| 2. Final Approval and Development. Permit | P500/hectare |
| 3. Alteration of plan(affected area only) | P500/hectare |
| 4. Building Permit
unit | P10.00/sq.m. of floor area of housing |

B. Condominium

- | | |
|------------------------------------------------------|-------------------|
| 1. Preliminary Approval/Locational clearance | P1,000.00/hectare |
| 2. Final Approval and Dev't Permit | |
| a. Per square meter of total land area | P10.00 |
| b. Additional cost per sq.m. per saleable floor area | P10.00 |

IV. APPROVAL OF INDUSTRIAL SUBDIVISION

- A. Preliminary Approval/Locational Clearance
 - 1. First 5 hectares P1,000.00/hectare
 - 2. Every additional hectare or a fraction thereof P 400.00/hectare
- B. Final Approval and Dev't Permit P1,500/hectare
- C. Alteration of Plan (affected areas only) same as final approval and development permit

V. APPROVAL OF COMMERCIAL SUBDIVISION

- A. Preliminary Approval/Locational Clearance
 - 1. First 2 hectares P1,000/hectare
 - 2. Every additional hectare P 400.00/hectare
- B. Final Approval & Dev't. Permit P1,500.00/hectare
- C. Alteration of plan (affected areas only) same as final approval and development permit

VI. APPROVAL OF FARM LOTS SUBDIVISION

- A. Preliminary Approval/Locational Clearance
 - 1. For 1st five hectares P 500.00 per hectare
 - 2. For every additional hectare P 200.00/hectare
- B. Final Approval & Dev't Permit P1,200.00/hectare
- C. Alteration of plan (affected areas only) P 800.00

VII. APPROVAL OF MEMORIAL PARK/CEMETERY PROJECT

- A. Preliminary Approval/Locational Clearance
 - 1. For memorial park projects P2,000 for 1st hectare
 - 2. For cemeteries P 800 for the 1st hectare
- Every additional hectare or a fraction thereof
 - 1. Memorial Park P 400.00/hectare
 - 2. Cemeteries P 200.00/hectare
- B. Final Approval & Development Permit
 - 1. Memorial Park Projects P 10.00/sq.m.
 - 2. Cemeteries P 5.00/sq.m.
- C. Alteration of plan (affected areas only) same as final approval & development permit

VIII. OTHER TRANSACTIONS

- 1. Zoning Certifications P700.00/hectare or a fraction thereof
- 2. Availability of records/public request of copies/research works P 100.00
- 3. Certified true/xerox copy of documents
 - a. Document of 5 pages or less P 50.00
 - b. Every additional page P 10.00

IX. Zoning Clearance for Mayor’s Permit P 50.00

Section 3E.02. Time of Payment. The fees in this Article shall be paid by the applicant or his representative to the City Treasurer when zoning/locational clearance is granted.

Section 3E.03. Administrative Provision. The City Mayor shall administer the provision of this Article and other existing ordinances, executive orders, laws relating to and governing zoning/locational clearance.

Article F. Permit fee for the Storage of Flammable and Combustible Materials

Section 3F.01. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

a. FLAMMABLE/COMBUSTIBLE LIQUIDS:

Class I-Flammable liquids with flashpoints at -6.67 degree Centigrade or below, such as gasoline, ether, carbon, bisolphide, naptha, bensol (benzene), collodion and acetone, as follows:

STORAGE CAPACITY	LICENSE FEES
20 liters to 100 liters	10.00
Over 100 liters to 200 liters	12.00
Over 200 liters to 400 liters	24.00
Over 400 liters to 2,000 liters	48.00
Over 2,000 liters to 4,000 liters	72.00
Over 4,000 liters to 6,000 liters	100.00
Over 6,000 liters to 8,000 liters	120.00
Over 8,000 liters to 10,000 liters	144.00
Over 10,000 liters to 12,000 liters	192.00
Over 12,000 liters to 14,000 liters	240.00
Over 14,000 to 16,000 liters	288.00
Over 16,000 to 32,000 liters	360.00
Over 32,000 to 40,000 liters	480.00

Over 40,000 to 200,000 liters	720.00
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CLASS II- For flammable liquids having flashpoint of above -6.67 degree Centigrade and below 22.8 degree Centigrade such as alcohol, amyl, tulouol, ethyl, acetate and like.

STORAGE CAPACITY	LICENSE FEES
From 20 liters to 100 liters	9.00
Over 100 liters to 200 liters	12.00
Over 200 liters to 400 liters	18.00
Over 400 liters to 2,000 liters	30.00
Over 2,000 liters to 4,000 liters	48.00
Over 4,000 liters to 20,000 liters	100.00
Over 20,000 liters to 100,000 liters	240.00
Over 100,000 liters to 200,000 liters	480.00
Over 200,000 liters	600.00

Class III- For liquids having flashpoint at 22.8 degrees Centigrade and below 93.3 degrees Centigrade such as kerosene, turpentine, thinner, prepared paints, varnish, cleaning solvent, polishing liquids, diesel oil, fuel oil and similar

STORAGE CAPACITY	LICENSE FEES
From 20 liters to 100 liters	5.00
Over 100 liters to 200 liters	8.00
Over 200 liters to 400 liters	12.00
Over 400 liters to 4,000 liters	30.00
Over 4,000 liters to 20,000 liters	90.00
Over 20,000 liters to 40,000 liters	120.00

b. FLAMMABLE GASES

i. Acetylene, hydrogen, coal gas and other flammable materials in gasoline forms, including liquefied petroleum gas (LPG) and other compressed gases in liter water capacity:

i.a. For bulk storage:

STORAGE CAPACITY (in liters)	ANNUAL FEES (in PhP)

200 and below	20.00
Over 200 to 2,000	40.00
Over 2,000 to 8,000	80.00
Over 8,000 to 20,000	200.00
Over 20,000 to 200,000	400.00
For every 200,000 to 400,000	1,600.00
For every additional 4,000 liters or fraction thereof in excess of 400,000	10.00

i.b. For other than bulk storage

STORAGE CAPACITY (in liters)	ANNUAL FEES (in PhP)
60 and below	1.50
Over 60 to 100	2.00
Over 100 to 200	3.00
Over 200 to 400	4.00
Over 400 to 800	8.00
Over 800 to 1,200	12.00
Over 1,200 to 2,000	16.00
For every additional 400 liters water capacity in excess of 2,000	1.00

FLAMMABLE/COMBUSTIBLE SOLIDS

CALCIUM CARBIDE

<u>STORAGE CAPACITY (in kilograms)</u>	<u>ANNUAL FEES(in Php)</u>
From 40 to 80	14.00
Over 80 to 200	18.00
Over 200 to 2,000.	36 .00
Over 2,000 to 4,000	54.00
Over 4,000 to 20,000	72.00
20,000 to 40,000	90.00
40,000 to 200,000	135.00

Over 200,000	180.00
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PYROXYLIN (NITROCELULOSE FILMS AD CELLULOID)

STORAGE CAPACITY (in kilograms)	<u>ANNUAL FEES</u> (in Php)
From 40 to 80	12.00
Over 200 to 800	24.00
Over 800 to 2,000	48.00
Over 2,000 to 4,000	90.00
Over 4,000 to 12,000	180.00
Over 12,000 to 40,000	300.00
Over 40,000	600.00

MATCHES

STORAGE CAPACITY (in kilograms)	<u>ANNUAL FEES</u> (in Php)
From 100 to 400	12.00
Over 400 to 2,000	60.00
Over 2,000 to 4,000	120.00
Over 4,000 to 20,000	240.00
Over 20,000	480.00

NITRATE, PHOSPHORUS, BROMIDE SODIUM, FERRIC ACID, AND OTHER HAZARDOUS CHEMICALS OF EXPLOSIVE, CORROSIVE, OXIDIZING OR LACHRYMATORY PROPERTIES

STORAGE CAPACITY (in kilograms)	<u>ANNUAL FEES</u> (in Php)
From 20 to 100	12.00
Over 100 to 400	18.00
Over 400 to 2,000	45.00
Over 2,000 to 4,000	90.00

Over 4,000 to 20,000	134.00
Over 20,000	180.00

SHREDDED COMBUSTIBLE MATERIALS SUCH AS WOOD SHAVING, EXCELSIOR, SAWDUST, KAPOK, STRAW, HAY, COMBUSTIBLE LOOSE FIBERS, SUCH AS COTTON WASTE (ESTOPA) SISAL, SAKUM, AND OTHER SIMILAR COMBUSTIBLE SHAVINGS AND FINE MATERIALS.

STORAGE CAPACITY (in cubic meters)	<u>ANNUAL FEES</u> (in Php)
From 0.25 to 3	12.00
Over 3 to 14	32.00
Over 14 to 28	54.00
Over 28 to 70	90.00
Over 70	139.00

TAR, RESIN, WAXES, COPRA, RUBBER, CORK, BITUMINOUS COAL, AND SIMILAR COMBUSTIBLE MATERIALS:

STORAGE CAPACITY (in kilograms)	<u>ANNUAL FEES</u> (in Php)
From 200 to 400	14.00
Over 400 to 4,000	28.00
Over 4,000 to 20,000	54.00
Over 20,000	90.00

Section 3F.02. Time of Payment.- The fees imposed in Article shall be paid to the City Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 3F.03. Administrative Provisions.

(a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefore. Gasoline or naphtha not exceeding the quantity of less the Five Hundred (500) liters, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

(b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefore.

Section 3F.04. Penalty. Any violation of the provisions of this Article shall be punishable by a fine of Five Thousand Pesos (P5,000.00)

Article G. Permit Fee on Circus and Other Parades

Section 3G.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of P500.00 per day on every circus and P250.00 per day for parades using banners, floats or musical instruments carried on in this city.

Section 3G.02. Time and Manner of Payment. The fee imposed herein shall be due and payable to the City Treasurer upon application for a permit to the City Mayor at least three (3) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 3G.03. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 3G.04. Administrative Provisions.

(a) Any person who shall hold a parade within this city shall first obtain from the City Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.

(b) The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.

Article H. Fee for Sealing and Licensing of Weights and Measures

Section 3H.01. Implementing Agency. The City Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 3H.02. Sealing and Testing of Instruments of Weights and Measures. - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be City Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 3H.03. Imposition of Fees. Every person before using instruments of weights and measures within this city shall first have them sealed and licensed annually and pay therefor to the City Treasurer the following fees:

	Rate of Fee Per Annum
(a) <u>Apothelary balance or scale</u>	
1,000 grams or less	P 120.00
Over 1,000 grams	180.00
(b) <u>Platform / Digital scales</u>	

25 kilos or less	30.00
Over 25 up to 100 kilos	60.00
Over 100 up to 500 kilos	75.00
Over 500 up to 2,000 kilos	90.00
Over 2,000 kilos	105.00
 (c) <u>Steelyards or “Espada type” scales</u>	
25 Kilos or less	15.00
Over 25 up to 100 kilos	30.00
Over 100 kilos	37.50
 (d) <u>Clock type scales</u>	
5 kilos or less	22.50
Over 5 kilos up to 10 kilos	30.00
Over 10 kilos up to 50 kilos	37.50
 (e) <u>Meter sticks</u>	
	30.00
 (f) <u>Chain and tapes</u>	
100 meters or less	30.00
Over 100 meters	60.00
 (g) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P 30.00 for each instrument shall be collected.	

Section 3H.04. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefor paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (5%) of the prescribed fees which shall no longer be subject to interest.

Section 3H.05. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the city where he maintains his residence.

Section 3H.06. Exemptions.

(a) All instruments for weights and measures used in government work of or maintained for public use by any instrumentality of the government shall be tested and sealed free.

(b) Dealers of weights and measures instruments intended for sale.

Section 3H.07. Administrative Provisions.

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

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

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

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

Section 3H.08. Fraudulent Practices Relative to Weights and Measures

The following acts related to weights and measures are prohibited:

a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;

b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;

d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;

f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;

g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;

h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;

i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;

- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense above-mentioned by another.

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

Section 3H.09. Penalties.

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3H.06 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3H.06 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3H.06 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article I. Registration and Transfer Fees on Large Animals.

Section 3I.01. Definition. For purposes of this Article, "large animals" include a two-year old horse, mule ass, carabao, cattles or other domesticated member of the bovine family.

Section 3I.02. Imposition of Fee. The owner of a large animal is hereby required to register said animal with the City Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

Amount of Fee

- (a) For Certificate of Ownership - P 150.00
- (b) For Transfer of Ownership - P 150.00

Section 3I.03. Time and Manner of Payment. The registration fee shall be paid to the City Treasurer upon registration or transfer of ownership of the large animal.

Section 3I.04. Administrative Provisions.

- (a) Large animal shall be registered with the City Treasurer upon reaching the age of at least six months.

(b) The ownership of a large animal or its sale or transfer of ownership to another person shall be registered with the City Treasurer, upon presentation of a certificate of ownership from the Punong Barangay where the large animal is raised. It shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, and other identification marks of the animal.

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

Section 3I.05. Applicability Clause. All other matters relating to the registration of large animal shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article J. Permit Fee on Film-Making and Video Tape Coverage

Section 3J.01. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this city.

Rate of Fee Per Filming	
a. Commercial movies	P1,000.00/day
b. Commercial advertisements	P 500.00/day
c. Documentary film	P 500.00/day
d. Videotape coverage	P 500.00/day

In cases of filming activities conducted by students, duly sanctioned by their school, the same shall be exempted from payment of the fees herein provided.

Section 3J.02. Time of Payment. The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit three (3) days before location-filming is commenced.

Section 3J.03. Administrative Provisions. The person-in-charge of the location-filming shall first secure a Mayor's Permit before undertaking the aforesaid activity by filing an application for the purpose and stating therein the title of the movie or motion picture; whether the film is intended for commercial purposes or a documentary film; the number of sites, number of days, locations or places where the film would be shot and such other necessary information.

Section 3J.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due. Such surcharge to be paid at the same time and in the same manner as the original amount of fee due.

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

Section 3K.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from non-resident operators of said machinery, renting out said equipment in this city.

Rate of Fee Per Annum

a. Hand tractors	P 500.00
b. Light Tractors	800.00
c. Heavy Tractors	1,000.00
d. Bulldozer	300.00
e. Forklift	300.00
f. Heavy Graders	300.00
g. Light Graders	150.00
h. Mechanized Threshers	500.00
j. Cargo Truck	1,000.00
k. Dump Truck	150.00
l. Road Rollers	300.00
m. Payloader	300.00
n. Primemovers/Flatbeds	300.00
o. Backhoe	300.00
p. Rock crusher	500.00
q. Batching Plant	500.00
r. Transit/Mixer Truck	300.00
s. Crane	500.00
t. Other agricultural machinery not enumerated above	P 500.00
u. Other heavy equipment not enumerated above	P 300.00

Section 3K.02. Time and Manner of Payment. The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

Section 3K.03. Administrative Provisions. The City Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

Article L. Permit Fees on Tricycle Operation

Section 3L.01. Franchise and Other Fees.

1. The following fees are hereby imposed:

Franchise fee	P150.00
Filing Fee	300.00
Supervision and Regulatory fee	75.00
Mayor's Permit	75.00
Registration fee	75.00
Driver's permit	75.00
HCF	30.00
Occupational tax	30.00
Penalty	25%
Surcharge	2% per month

2. Fare adjustment fee for fare increase – to accrue upon approval of fare increase and shall be paid together with the annual franchise fee which adjustment fee shall be P10.00 per unit.

Section 3L.02. Time of Payment.

(a) The fee shall be paid to the City Treasurer upon application or renewal of the permit.

(b) The filing fee shall be paid upon application for an MTOP based on the number of units.

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

Article M. Registration Fee on Fishing Boat and Motor Boat.

Section 3M.01. Definition of Terms – When used in this Ordinance, the following terms and phrases shall mean as follows:

- a. Registration – an act/process of enlisting a fishing vessel three (3) gross tons and below for the purpose of establishing its identity and ownership by assigning it a permanent number (recorded in the municipal registry of municipal fishing vessel).
- b. Admeasurements – means the measure of the volumetric capacity of the fishing vessel to determine its gross tonnage.
- c. City – refers to the City of Bago.
- d. City Mayor – the City Mayor of Bago City
- e. Gross Tonnage – the product of vessel tonnage length, tonnage depth, and tonnage breadth modified by a factor of 0.70 divided by 2.83.
- f. License/Permit to Fish – the privilege to fish in its municipal waters granted to registered fisherfolk by the LGU
- g. Fishing vessel – any watercraft used for fishing or in support to fishing operations in municipal waters weighing three (3) gross tons and below.
- h. Net Tonnage – the GT modified by a factor of 0.32
- i. Registered Breadth – the transvers distance taken at a widest part of the hull, excluding rub rails from the outboard side of the skin on one side of the hull to the outboard side of the skin on the other side of the hull.
- j. Registered Depth – the vertical distance taken at or near midship from a line drawn horizontally through the gunwale of the skin of the sides of the hull (excluding the rail) to the outboard face of the bottom skin of the hull, excluding the keel Registered Length the horizontal distance between the outboard side of the foremost part of the stem and the outboard side of the aftermost part of the stern, excluding fittings and attachments.
- k. Tonnage Length – the length, measured at the centerline of the fishing vessel from the point forward where the line of the tonnage deck intersects the line of the inboard faces at the stem to the point aft where the line of the tonnage deck intersects the inboard face of the stem.
- l. Tonnage Depth – measured at the centerline from a point below the line of the tonnage deck. Measurement taken at right angle to the vessel centerline of the vessel down to the inboard of the bottom skin of the hull.
- m. Tonnage Breadth – measured at the mid-part from the gunwale inside of the skin of the hull to the inside of the skin on the other side of the hull.

- n. Motorized fishing vessel – a fishing vessel propelled by mechanical means.
- o. MARINA – Maritime Industry Authority
- p. PCG – Philippine Coast Guard
- q. BFAR – Bureau of Fisheries and Aquatic Resources
- r. Homeport – refers to the LGU where the fishing vessel is registered.

Section 3M.02. Registration of Fishing Boats. No fishing boat, three (3) gross tons or below, shall be allowed to be licensed or be issued with fishing boat license without first registering the said fishing boat to the city or allow transient fisherfolk with appropriate fishing permit to operate within the jurisdiction of the city to fish using unregistered fishing boat. Likewise, no vessel or any size or built shall be allowed to operate or be used for any purpose within the jurisdiction of the city without first registering the said vessel to appropriate government agency.

Section 3M.03. Application. Application for registration shall be submitted and processed in the City Agriculture Office. Application for Municipal Fishing Vessel Registration shall be in proper form (MFVR Form 1) and shall be filed under oath.

Section 3M.04. Eligibility to Apply for Vessel Registration. Only Filipino citizens, single proprietorship, partnerships and/or corporation, duly registered or accredited fisherfolk associations, or cooperatives are eligible to apply for registration.

Section 3M.05. Requirements. An applicant for fishing vessel registration shall submit the following requirements for evaluation of the City Agriculture Office;

- a. Duly notarized application form (MFVR Form 1)
- b. Certificate of Inspection or Admeasurements Form (MFVR Form 2)
- c. Two (2) 5R size (4"x6") picture of the boat (one shot side view, full length and one perspective shot with the applicant on the side).
- d. PNP-Maritime Group clearance or local PNP clearance (if the former is not available)
- e. Payment of appropriate fees (registration fee and inspection fee)

Section 3M.06. Issuance of Certificate of Number. The City shall issue a Certificate of Number (MFVR Form 3) once all the documentary requirements are fully complied with and upon payment of the registration fee. The certificate of number shall indicate the official serial number of the boat and its official name. The certificate of number shall serve as the proof of ownership of the boat.

Section 3M.07. Assignment of Official Number. The City shall assign an official number to a registered fishing vessel which shall correspond to the code of the province (NOCC), followed by the zip code of the City and the serial number (not less than four digits) assigned to the fishing vessel (i.e. NOCC 6101-0001). The number shall be painted permanently not less three (3) inches in height, on both sides of the forward portion of the fishing vessel.

Section 3M.08. Assignment of Name. The owner/operator shall propose a name to be assigned to the fishing vessel. The City shall ensure that a name shall be assigned only to only one (1) fishing vessel regardless of type of fishing gear being used, design or size of the vessel. If the proposed name has already been assigned to another

registered vessel, the owner/operator may add letters of the alphabet, any Arabic Number or Roman Numeral to the proposed name. The name of the fishing vessel shall be painted not less than four (4) inches in size on both sides in the mid-portion of the fishing vessel.

Section 3M.09. Issuance of New Certificate of Number (CN). The City may issue a new CN to a fishing vessel registered to another city or municipality if the fishing vessel transfers or changes its homeport to this city. A change of homeport may occur if the owner/operator of the said fishing vessel decided to transfer its residence or its principal office to the city or a resident of this City acquired ownership of a fishing vessel registered to other Local Government Unit (LGU).

Section 3M.10. Re-issuance of Certificate of Number. In cases where the fishing vessel is already registered to the city, re-issuance of CN shall only be made if;

- a. the fishing vessel changes its ownership through a valid sale or any legal means;
- b. the fishing vessel changes its engine; or
- c. the fishing vessel change its name.

Section 3M.11. Requirements for Re-Issuance of CN.

- a. Change of ownership.
 1. Duly notarized application form (MFVR Form 1)
 2. Copy of duly notarized deed of absolute sale or any legal instrument for transfer of ownership.
 3. Affidavit of publication executed by the Barangay Captain or Mayor that a notice had been posted for seven (7) consecutive days in the premises and that there is no opposition filed against the fishing vessel's sale or transfer of ownership.
 4. Copy of the notice posted in the Barangay Hall or City Hall for seven (7) consecutive days that the fishing vessel has been sold or transferred to the new owner.
 5. Copy of the original CN.
 6. MFVR Form 2.
 7. Payment of appropriate fees (registration and inspection fees)
- b. Change of engine.
 1. Duly notarized application form (MFVR Form 1)
 2. Copy of the original CN.
 3. Copy of the official receipt of the engine purchased, and/or
 4. Police clearance that the engine purchased or used is not from a carnapped/stolen vehicle.
 5. MFVR Form 2.
 6. Payment of appropriate fee (registration and inspection fees)

- c. Change of vessel name
 - 1. Duly notarized application form (MFVR 1)
 - 2. Affidavit stating the reason for change of name.
 - 3. Affidavit of publication executed by the Barangay Captain or Mayor that a notice had been posted for seven (7) consecutive days in the premises and that there is no opposition filed against the fishing vessel's change of name.
 - 4. Copy of the notice posted in the Barangay Hall or City Hall for seven (7) consecutive days that the fishing vessel has applied for change of name, stating the original name of the vessel and the proposed name.
 - 5. Copy of the original CN.
 - 6. MFVR Form 2.
 - 7. Payment of appropriate fees (registration and inspection fees).

Section 3M.12. Deletion or Cancellation of Registration. In case of loss or decay of the fishing vessel, or its involvement in a marine/maritime incident which rendered the fishing vessel unseaworthy, the owner/operator shall immediately inform the city and formally request for deletion or cancellation of registration of the said fishing vessel.

The City may also cancel or delete the registration of any fishing vessel, after due notice for lawful causes to the owner/operator have been served and appropriated due process have been complied with, without prejudice to filing of separate criminal complaint to proper court if found appropriate. Registration of the fishing vessel may be cancelled or deleted due to any of the following reasons:

- 1. Utilizing the fishing vessel as coastwise commercial passenger vessel.
- 2. Involvement in any illegal or criminal activities.
- 3. Failure to renew the vessel's registration for one year.
- 4. Giving false information in the application form.
- 5. Continued failure to display the vessel's official number and name in violation of Sections 3Q.07 and 3Q.08 of this Ordinance.

Section 3M.13. Renewal of Vessel's Registration. Registration of all fishing vessels registered to this City is subject for renewal every year. Application for registration shall be submitted and processed in the City Agriculture Office (CAO) not later than the last working day of February every year. Application for renewal of vessel's registration shall present to the CAO the copy of the Certificate of Number of the vessel for assessment prior to the payment of the appropriate renewal fee. Failure to renew the vessel's registration on the prescribed deadline shall subject the owner/operator of the said vessel to pay the penalty of 25% of the renewal fee.

Section 3M.14. Record-keeping and Submission of Reports. The City Agriculture Office shall maintain updated records of all fishing vessels three (3) gross tons and below registered to the City including those deleted and/or cancelled, and prepare the appropriate reports to be submitted to the Regional Office of MARINA on the first week of April every year, copy furnished the Provincial PCG and BFAR.

The Office of the City Agriculturist shall be provided with a computer unit, printer and digital camera which shall be utilized for the documentation and vessel registration program of the City.

Section 3M.15. Registration Fees and Other Charges. The following are the registration fees based on different categories of the fishing vessel:

a. Fees for initial registration/issuance of new CN/Re-issuance of CN:

1. motorized vessel		300.00
2. non-motorized vessel	P	100.00

b. Renewal of registration

1. motorized vessel		200.00
2. non-motorized vessel		50.00

Section 3M.16. Appointment of Admeasuring Officer. The City Mayor, upon approval of this Ordinance shall appoint Admeasuring Officer/s who shall conduct he appropriated vessel inspections, documentations and issuance of Certificate of Admeasurements. The Admeasuring Officer, who shall be coming from the existing permanent employment of the City, shall be responsible in conducting an Orientation Seminar for the fishing vessel owners/operators prior to the issuance of CN. The Admeasuring Officer/s shall undergo the necessary training from the MARINA.

Section 3M.17. Penalty. – Any person caught operating an unregistered fishing vessel within the jurisdiction of the city in violation of Section 3Q.02 of this Ordinance shall be fined by not more than P4,000.00 for motorized vessels, and P2,500.00 but not less than P1,000.00 for non-motorized vessels and cancellation of fishing permit for transient fisherfolk. Failure to comply with the provisions in Sections 3Q.07 and 3Q.08 of this Ordinance within sixty (60) days after the issuance of the CN shall be fined by not more than One Hundred Pesos (P500.00). Provided, that the City Mayor is hereby authorized to impose such administrative fines and penalty.

Section 3M.18. Implementation. The Philippine National Police (PNP), Maritime Command (MARICOM), Philippine Coast Guard (PCG), Fishery Law Enforcers/Deputy Fish Wardens and all other law enforcement agents authorized by existing laws to enforce fishery laws, rules and regulations are hereby empowered to enforce this Ordinance.

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

Section 3N.01. Imposition of Fee – There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor’s Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the city as follows:

Occupation or Calling	Rate of Fee/Annum
a) On employees and workers in generally considered “offensive and Dangerous Business Establishments”	P 300.00
b) On employees and workers in commercial establishment who cater or attend to the daily needs of the inquiring or paying public	100.00

c) On employees and workers in food or eatery establishment	100.00
d) On employees and workers in night or night and day establishment	200.00
e) All occupation or calling subject to periodic inspection, surveillance and/or regulations by the City Mayor, like animal trainer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, electrician, electronic technician, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, rig driver (cochero), waiter or waitress and welder	100.00
e.1) auctioneer, criminologist, club/floor manager, Forensic, electronic expert, private ballistic expert	200.00

Section 3N.02. Exemption – All professional who are subject to the Professional Tax Imposition pursuant to Section 139 of the Local Government Code; employees are exempted from payment of this fee.

Section 3N.03. Persons Governed – The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

- a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
1. Employees or workers in industrial or manufacturing establishment such as: aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; construction and/or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garment manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; ice plants; milk, ice cream and other allied product factories; metal closure manufacturing; iron steel plant; leather and leatherette factories; machine shops, match factories, paint and allied product manufacturing; plastic product factories; perfume factories; plating establishment; pharmaceutical laboratories, repair shop of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 2. Employees and workers in commercial establishment cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shops; hardwares; pest control services; printing and publishing houses; service stations; slaughter houses; textile stores; warehouses; and parking lots.

3. Employees and workers on other industrial and manufacturing firm or commercial establishment who are normally exposed to excessive heat, light, noise, cold and other environment factors which endanger their physical and health well-being.
- b) Employees and workers in commercial who generally enter or attend to the daily needs of the general public such as but not limited to the following; Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shops; bank tellers; receptionists, receiving clerks in paying outlets of public utility corporations, except transportation companies; and other commercial establishments whose employees and workers attend to the daily needs of the inquiring or paying public.
 - c) Employees and workers in food or eatery establishments such as but not limited to, the following:
 - 1) Employees and workers in canteens, carinderias, catering services, bakeries, ice cream or ice milk factories, refreshment parlors, restaurants, sari-sari stores, and soda fountains;
 - 2) stall holders, employees and workers in public markets;
 - 3) Peddlers of cook or uncooked foods;
 - 4) all other food peddlers, including peddlers of seasonal merchandise.
 - d) Employees or workers in night or night and day establishments such as but not limited to the following:

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

In cases of night and day clubs; night clubs, cocktail lounges, bars, cabarets sauna bath houses and other similar places of amusements, they shall in no circumstance allow hostesses, waitress, waiters, entertainers, or hospitality girls below 18 years of age to work as such. For those who shall secure individual Mayors' Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.
 - e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the city aside from those already specifically mentioned in Section O.02.

Section 3N.04. Time and Manner of Payment – the fees prescribed in this Article shall be paid to the City Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or distinct occupation or calling engaged in. Employers shall advance the fees to the city for its employees.

Section 3N.05. Surcharge for Late Payment. - Failure to pay the fee prescribed in this article within the time prescribed shall subject a taxpayer to a surcharge of twenty-

five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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

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

Section 3N.06. Administrative Provisions.

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

Article O. Permit Fee for the Conduct of Group Activities

Section 3O.01. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this city shall obtain a Mayor's permit therefor for every occasion of not more than twenty-four (24) hours and pay the City Treasurer the corresponding fee in the following schedule:

- | | |
|--------------------------------------------------------------------------------------------------------------|------------------|
| 1. Conferences, meetings, rallies, demonstrations and motorcades in outdoor, in parks, plazas, roads/streets | P 500.00 per day |
| 2. Dances | P 500.00 per day |
| 3. Coronation and ball | P 500.00 per day |
| 4. Promotional sales | P 500.00 per day |
| 5. Live Bands/Concerts | P 500.00 per day |
| 6. Other Group Activities | P 300.00 per day |

Section 3O.02. Time of Payment. The fee imposed in this article shall be paid to the City Treasurer upon filing of application for permit with the City Mayor.

Section 3O.03. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 3O.04. Administrative Provision. A copy of every permit issued by the City Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the city who shall assign police officers to the venue of the program or activity to help maintain peace and order.

Section 3O.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of One Thousand Pesos (P1,000.00).

Article P. Fighting Cock License Fee

Section 3P.01. Imposition of Fee. Every person who owns or maintains fighting cocks of at least 50 heads shall obtain a license thereof and pay to the City Treasurer the sum of Five Thousand pesos (P5,000.00) per hectare, or a proportion thereof, per annum.

Section 3P.02. Time of payment, surcharge for late payment. The fee imposed shall be due on the first day of January & payable until January 20 every year.

If paid after January 20, the license shall be subject to surcharge of twenty five percent (25%) percent of the original amount due which shall be collected and accounted for the same time and in the same manner as the original amount due.

Section 3P.03. Poundage. Failure to pay the fee and surcharged in ten (10) days from receipt or notification and demand of payment of said fee and surcharge by any authorized representative of the City Treasurer shall subject the fighting cock to poundage and disposal in accordance with existing ordinance and provisions of law.

No work shall be performed until such application shall have been approved and such a permit to proceed with the work shall have been issued to the applicant thereof.

Article Q. Permit Fee of Possessors of Firearms

Section 3Q.01. Imposition of Fee. There shall be collected a fee of three hundred (P300.00) pesos for every firearm from every applicant to possess firearm or from every resident who had been authorized to possess firearms by the authorities either thru a regular license or special permit.

Section 3Q.02. Exemption. The fee imposed in this action shall not be collected from regular employees and officials of this City, Barangay Captains, Members of the Public Safety Retirees Association of Bago City, Members of AFP, PNP, BJMP and BFP, and those exempted under existing laws, but they shall register their firearms in accordance with this Article.

Section 3Q.03. Time of Payment. The fee shall be paid to the City Treasurer upon filing of the application of the permit with the City Mayor.

Section 3Q.04. Administrative Provisions. Every resident of this city who is applying to process firearms or who has been authorized to possess a firearm by the authorities through regular license or special permit shall register, through the Chief of Police who shall record the name in a registry book for the purpose, renewable on the birth month of the licensee or permittee. The Chief of Police shall promulgate rules and regulations for the proper registration of all firearms outside residence.

Section 3Q.05. Penalty. Violation of this article shall be punished by a fine of Five Hundred (P500.00) or imprisonment of Two (2) months or both at the discretion of the Court.

Article R. Permit for Inspection and Verification of Subdivision/Real Property.

Section 3R.01.Imposition of Fee. There shall be collected a Mayor’s Permit for the verification and inspection of subdivisions in the City of Bago, in accordance with the existing ordinances and laws:

	<u>Amount of Fee</u>
a. Permit fee for verification:	
1. For subdivision less than 5 has.	P2,000.00
2. For subdivision from 5 has. to less than 10 has.	4,000.00
3. For subdivision from 10 has. to less than 15 has.	6,000.00
4. Fifteen has. and over	8,000.00

In addition, subdivision owner shall pay an annual fee of Fifty Pesos (P50.00) for verification and inspection of subdivision per hectare or fraction thereof, until the construction of the roads, bridges, drainage system, installation of electric post and water system, if any, are completed.

	<u>Amount of Fee</u>
b. Permit fee for final inspection:	
1. Drainage System:	
For the first twenty (20) linear Meters	P200.00
For every meter in excess of Twenty (20) linear meters	10.00
2. Streets:	
For the first twenty (20) square Meters	200.00
For every square meter in excess of twenty (20) square meters	10.00
Reinforced concrete culvert for every meter	20.00
3. Bridge	600.00
c. Inspection fee for real property, per lot and Improvements	200.00

If upon verification and inspection, it is found out that the subdivision has a bigger area than what is reported as its area, the applicant shall pay the fees corresponding to the area differences and the official receipt therefore shall be presented to the City Mayor before final action is taken on the application.

Section 3R.02. Time of Payment. The fees imposed in this Article shall be paid by the subdivision owner or his representative to the City Treasurer before verification or inspection is conducted.

Section 3R.03. Administrative Provision. The City Mayor shall administer the provisions of this Article and other existing ordinances, executive orders, laws relating to, and governing subdivisions and housing projects.

Article S. Permit Fee to Operate Telecommunication and Cable Facilities and Satellite Operation

Section 3S.01. Imposition of Fees. There shall be collected a fee of Two Thousand Pesos (P2,000.00) for issuance of Mayor's Permit to operate telecommunication, cable facilities and satellite operation within the territorial jurisdiction of the City of Bago.

Section 3S.02. Time of Payment. The fee imposed on this Article shall be paid to the City Treasurer upon application of the permit with the City Mayor before operation.

Section 3S.03. Administrative Provision. The City Mayor shall issue rules and regulations for the effective implementation of this Article.

Section 3S.04. Penalty. Any violation of the provision of this Article shall be punished by a fine of Five Thousand Pesos (P5,000.00).

Article T. Permit Fee to Operate Transloading Station.

Section 3T.01. Imposition of Fees. There shall be collected a fee of Three Thousand Pesos (P3,000.00) for issuance of Mayor's Permit to operate a Transloading Station within the territorial jurisdiction of the City of Bago.

Section 3T.02. Time of Payment. The fee imposed on this Article shall be paid to the City Treasurer upon application of the permit with the City Mayor.

Section 3T.03. Administrative Provisions. The City Mayor shall issue rules and regulations for the effective implementation of this Article.

Section 3T.04. Penalty. Any violation to the provisions of this Article shall be punished by a fine of Five Thousand Pesos (P5,000.00).

Article U. Permit on Hauling and Trucking Services

Section 3U.01. Imposition of Fee. There shall be collected from every person engaged in the business of hauling and trucking services, operating within the City of Bago a permit fee of Three Hundred Pesos (P300.00) per truck, per annum.

Section 3U.02. Exemption. The fee shall not be collected from hauling and trucking services that merely pass through the streets of the City of Bago.

Section 3U.03. Time of Payment. The fee imposed herein shall be paid to the City Treasurer upon application of the Mayor's Permit and before the hauling or trucking services operate within the City of Bago. In the succeeding year, the fee shall be paid within the first twenty (20) days of January of every year, in case of renewal thereof.

Section 3U.04. Surcharge for Late Payment. Failure to pay the fee required in this Article shall subject the taxpayer to a surcharge of twenty-five percent (25%) plus interest of two percent (2%) per month of the unpaid amount including the surcharges until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3U.05. Administrative Provisions:

- a) The Mayor's Permit shall be issued only to the hauling and trucking services after payment of the fee to the City Treasurer and such permit shall be valid to all units declared by the persons to whom the permit has been issued.

- b) Haulers shall also observe carefully the proper loading of logs, sugarcane, cattle, swine, fowl, sand and gravel and other kinds of cargoes, that same are securely tied and properly covered.
- c) The weight capacity of roads and bridges shall be carefully observed by the hauling and trucking services.
- d) A copy of the Mayor's Permit shall be carried at all times in each of the truck for which the permit has been issued.

Section 3U.06. Penalty. Any violation of the provisions of this Article shall be punished by a fine of One Thousand Pesos (P1,000.00).

Article V. Fee for Registration of Religious, Civic, Social and/or Sports Organizations, Clubs, Associations or Fraternities

Section 3V.01. Imposition of Fee. There shall be collected an annual registration fee of Five Hundred Pesos (P500.00) for every religious, civic, social and/or sports organizations, clubs, associations, federation or fraternities organized and/or operating in the City of Bago for purposes not contrary to laws, rules and regulations.

Section 3V.02. Time of Payment. The fee shall be paid to the City Treasurer within twenty (20) days of January every year before a certificate of registration is issued by the City Mayor or his duly authorized representative.

Section 3V.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the original fee due.

Section 3V.04. Administrative Provisions:

- a) It shall be the duty of the Officer of the organization covered under this Article, through their President or Chairman, to register the name of their organization or association with the Office of the City Mayor.
- b) The application for registration shall be accompanied by a copy of the organization's Constitution and By-Laws or, in the absence of which, a joint affidavit to be executed by two (2) officers of the said organization stating therein the purpose or purposes for which the organization is established or formed, together with a copy of the list of all its members including their respective addresses.

Section 3V.05. Exemption. Political organizations including the Sangguniang Kabataan, Pederasyon ng mga Sangguniang Kabataan, Liga ng mga Barangay, and Barangay Brigades are exempted from the provisions of this Article.

Section 3V.06. Penalty. Any violation of the provisions of this Article shall be punished by a fine of One Thousand Pesos (1,000.00).

Article W. Poundage Fee on Impounding of Transportation

Section 3W.01. Imposition of Fees. There shall be collected the following fees per day for every transportation vehicle impounded by the local police officer for violation of local ordinances, traffic rules and regulations within the jurisdiction of the City of Bago:

	<u>Amount of Fee</u>
a) Bicycle and Pedaled Tricycle (Trisikad)	P 10.00
b) Motorcycle and Motorized Tricycle	20.00

c) Cars and Jeeps	50.00
d) Trucks and Buses	100.00

Section 3W.02. Time and Manner of Payment. The poundage fee on transportation vehicles shall be paid to the City Treasurer before the release of the vehicle to its owner.

Section 3W.03. Administrative Provisions. The Chief of Police shall cause a notice of the impounding of vehicles within which the owner is required to claim and establish ownership thereof and shall issue rules and regulations for the proper disposal of vehicles, if no person shall claim ownership within the time mentioned above.

Article 3X. Permit Fee on the Establishment and Operation of Boarding Houses and Dormitories.

Section 3X.01. Issuance of License. The following provisions shall govern the issuance of license to dormitories and boarding houses.

- a. Boarding houses and dormitories and bed spaces shall be considered as business establishments; hence, shall be required to secure annual business and sanitary permits to operate. The following shall be the requirements in the procurement of the above-stated permits and licenses:
 1. an approved building permit,
 2. certificate of occupancy in the case of existing buildings,
 3. certificate of compliance of zonal requirements, for new dormitories/boarding houses,
 4. certificate of annual inspection as required by the nature of the business,
 5. Fire Safety Inspection Certificate (FSIC) from the local Fire Protection Unit.
- b. Aside from the written permits and licenses, owners shall secure a license plate which shall be prominently displayed at the front doorway of the dormitory or boarding house, building or structure.
- c. Applicants for business permits/licenses to operate boarding houses, bed spaces and/or dormitories must indicate the number of occupants such can accommodate and in no case shall be permitted to accommodate dwellers or boarders beyond the number stipulated therein;
- d. Renewal of license shall be granted upon the submission of the owner of a sworn statement that he/she will continue to comply with this ordinance subject to periodic inspection by duly authorized authorities to determine his/her compliance.
- e. A graduated schedule of license fees shall be levied by the City Treasurer's Office depending on the capacity of boarders that can be accommodated by the dormitory or boarding house provided that the actual amount to be levied shall be determined from time to time by the Sanggunian Panlungsod. Unless otherwise provided, the schedule of license fees per annum shall be as follows:
 1. Three Hundred Seventy Five Pesos (P375.00) for a dormitory/boarding house with a capacity of not more five (5) boarders.
 2. Seven Hundred Fifty Pesos (P750.00) for a dormitory/boarding house with a capacity of more than five (5) but not more than fifteen (15) boarders.

3. One Thousand One Hundred Twenty Five Pesos (P1,125.00) for a dormitory/boarding house with a capacity of more than fifteen (15) but not more than twenty (20) boarders.
4. One Thousand Five Hundred Pesos (P1,500.00) for a dormitory/boarding house with a capacity of more than twenty (20) but not more than thirty (30) boarders.
5. Two Thousand Two Hundred Fifty Pesos (P2,250.00) for a dormitory/boarding house with a capacity of more than thirty (30) but not more than fifty (50) boarders.
6. Three Thousand Pesos (P3,000.00) for a dormitory/boarding house with a capacity of more than fifty (50) boarders.

Section 3X.02. Responsibility for Observance of the Ordinance, Violations and Penalties Thereof. –

1. The owner, landlord/landlady shall be responsible for maintaining the dormitory or boarding house in accordance with this Ordinance.
2. The City Government shall revoke the owner and landlord/landlady's license if he/she failed to comply with any of the provisions thereof and subject further to the following fines:

First violation – written warning

Second violation – fine of One Thousand Pesos (P1,000.00) for violations as determined and recommended by the Task Force on Dormitories and Boarding Houses.

Third violation – fine of Three Thousand Pesos (P3,000.00) for violations as determined and recommended by the Task Force on Dormitories and Boardinghouses.

SECTION Y. PERMIT FEE FOR BURIAL, CADAVER EXHUMATION, REMOVAL AND TRANSFER OF CADAVER.

Section 3Y.01. Imposition of Fee. There shall be collected fees for burial, cadaver exhumation, removal and Transfer of Cadaver, as follows:

1. Burial permit fee	P	30.00
2. Permit to Exhume		100.00
3. Transfer of cadaver to other Cities/Municipalities		100.00
4. Cremation		70.00
3. Each death certificate, changed or corrected		50.00
4. Duplicate burial permit		15.00
5. Entrance of Cadaver from other municipalities/cities		50.00

Section 3Y.02. Time and Manner of Payment. The fees shall be paid to the City Treasurer upon request is made.

CHAPTER 4: SERVICE FEES

Article A. Secretary's Fees

Section 4A.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this city.

1). For every page	P	10.00
2). For each certificate of correctness (with seal of Office) written on the copy or attached thereto.		
1 st two copies		40.00
For every additional copy		10.00
3). For certified copies of any papers, records, or entry of which any person is entitled to demand and receive a copy for each page		15.00
4). Photocopy or any other copy produced by copying machine		
Per page		2.00

Section 4A.02. Exemption. The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 4A.03. Time and Manner of Payment. The fees shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

Article B. Local Civil Registry Fees

Section 4B.01. Imposition of Fees. There shall be collected for services rendered by the City Civil Registrar of this city the following fees:

a) Marriage Fees:

1. Application for Marriage License	150.00
2. Marriage License Fee	50.00
3. Marriage Solemnization Fee	50.00

b) Registration Fees on the Status of Persons:

For the registration of documents and for certified copies of documents on file in the Office of the Local Civil registrar:

1. For registration of Legitimation	P	20.00
2. For registration of an adoption guardianship		250.00
3. For registration of an Annulment of Marriage		250.00
4. Per registration of a Divorce		250.00
5. Per registration of a Naturalization		250.00
6. Per registration of a Change of Name		150.00
7. Per Certified Copies of any document in the Registrar		150.00
8. Repatriation or Voluntary Renunciation of Citizenship		200.00
9. Foreign Decree of Adoption		250.00
10. Affidavit of Oath of Allegiance of the wife and children of citizens		300.00
11. Court decisions or orders to correct or change the entries in any certificate of birth, marriage or death		150.00
12. Voluntary Emancipation of Minors		50.00
13. Aliases		50.00
14. Recognition or Acknowledgment		50.00
15. Judicial determination of Paternity Affiliation		50.00
16. Marriage Counseling Fee		150.00
17. Court Decisions or Orders on the Custody of Minors or Guardianship		50.00

18. Other legal documents for record purposes	20.00
19. Late registration of certificate of birth - 8 yrs. or more	25.00
Certificate of Marriage - 15 days or more	25.00
Certificate of Death - 48 hours or more	25.00
20. Issuance of certified-machine copy of any document	40.00
21. Change of Name (pursuant to R.A 9048 &10172)	3,000.00
22. Correction of clerical error (pursuant to R.A. 9048)	1,000.00
23. Migrant Fee - Correction of Clerical Error	500.00
- Change of First Name/Gender	1,000.00
a. Change of Name (pursuant to RA 9048)	3,000.00
b. Correction of Clerical Error (pursuant to RA 9048)	1,000.00

Exemption: Indigents shall secure certification from the Office of the City Social Welfare and Development to be exempted from payment of the above-mentioned fees under RA 9048

Section 4B.02. Declaration of Births, Deaths and Marriage It shall be registered and recorded in accordance with the Civil Registry Law, otherwise known as Act. No. 3753 and delay of such declaration shall be counted after the lapse of the following period:

Live Birth	30 days
Deaths	48 hours
Fetal deaths	48 hours
Marriage	15 days

No fees shall be collected for registration of births, and deaths provided the same are reported in accordance with the reglementary period as provided in the next preceding section.

Section 4B.03. Administrative Fines. Any delay in the declaration of births, deaths & marriages not in accordance with the Civil Registry Law shall pay a fine of P50.00

Section 4B.04. Exemptions. The fee imposed in this Article shall not be collected in the following cases:

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

(b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.

(c) Burial permit of a pauper, per recommendation of the City Mayor.

Section 4B.05. Time of Payment. The fees shall be paid to the City Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 4B.06. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article C. Police', Mayor's and Prosecutor's Clearance Fee

Section 4C.01. Imposition of Fee. There shall be paid for each Police Clearance Certificate obtained from the Chief of Police of the Philippine National Police of this city the following fees:

a) For domestic employment, scholarship, study grant and fire clearance	P50.00
b) For Change of Name	100.00
c) For application for Filipino Citizenship	500.00
d) For Passport or Visa Application	200.00
e) For Firearms Permit Application	300.00
f) For other purposes not specified above	50.00
g) Mayor's and Police clearance to transfer or ship-out the following:	
1) Large animal per head	50.00
2) Hogs or pigs per head	50.00
3) Goats, sheep, dogs and other animals per head	50.00
4) Fowls:	
a) First 20 head	50.00
b) From 21 to 50 heads	100.00
c) From 51 or more	200.00
d) Gamecocks or Fighting cocks per head	50.00
5) Rice, Corn, Palay and other cereals per sack	5.00
6) Logs and Lumber per truck load or fraction thereof	200.00
7) Sand, gravel, field stones, rocks, and other road materials per truck load	200.00
8) mineral ores, coal dolomites, or limestones per truck load	200.00
9) Organic fertilizer per sack 50 kls.	5.00

Request for additional copies shall be charged P 5.00/ page.

The applicant for clearance to ship-out goods or products out of the city shall be required to present a clearance from the Barangay Captain or his representative of the barangay where the goods or product come from before the clearance applied shall be issued.

h) Police Blotter Report	50.00
i) Other certifications	50.00

Section 4C.02. Time of Payment. The service fee provided under this Article shall be paid to the City Treasurer upon application for police and mayor's clearance or certificate.

Article D. Sanitary Inspection Fee

Section 4D.01. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this city or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

RATE PER ANNUM

1 - Manufacturer and producers	P	500.00
2 - Foundry Shops, laboratories, lumber yards, shopping centers, gasoline stations, warehouses, private schools and other similar establishments		300.00
3 - Amusement places, such as theaters, coliseum, sauna bath, race track, operator of golf course, cockpit, establishment and other similar establishments		200.00

4 - Importer, exporter and wholesaler	150.00
5 - Public eating places, such as restaurants, refreshments parlors, carinderias and other similar establishments	
1-4	100.00
4-5	150.00
6-up	200.00
6 - Establishment offering services such as welding, vulcanizing shop, printer, publisher, tailor shop, barbershop and other similar establishments	100.00
7 - Apartment, house for rent accessories boarding house and other similar business	
1-10	100.00
11-20	150.00
21-up	200.00
8 - Retailer and other establishment not included in the above	100.00

Section 4D.02. Time of Payment. The fees imposed in this Article shall be paid to the City Treasurer upon filing of the application for the sanitary inspection certificate with the City Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4D.03. Administrative Provisions.

(a) The City Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

(b) The City Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

Section 4D.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred Pesos (P500.00) but not exceeding One Thousand Pesos (P1,000.00), or imprisonment of not less than One (1) month but not more than Six (6) months, or both at the discretion of the Court.

Article E. Service Fees for Health Examination & Dental Services

Section 4E.01. Imposition of Fee. The following shall be collected from any person availing services of the City Health Office:

1. Medical Certification	-	P 50.00
2. Post-mortem Examination (Autopsy/Necropsy)	-	250.00
3. Medico-legal Certification	-	100.00
4. Dental Extraction Fee	-	150.00
5. Site Clearance Fee	-	500.00
6. Health Card	-	50.00
7. Sanitary Permit	-	100.00
8. Certificate of Water Potability	-	100.00

9. Newborn Screening (Free for Philhealth Member) -	600.00
10. Expanded Newborn Screening	- 1,500.00
11. Delivery Fee (only for Non-Philhealth Members) -	1,500.00
(Indigents duly certified by the Barangay Captain shall be exempted from payments of Birthing Health Facility services)	
12. Laboratory Fee:	
a. Routine Urinalysis	- P 50.00
b. Stool Exam	- 50.00
c. CBC	- 70.00
d. Sputum Exam	- 100.00
e. Gram Stain	- 100.00
f. Fasting Blood Sugar / Random Blood Sugar -	100.00
g. Pap smear	- 50.00
13. Circumcision	- 150.00
14. Active Immunization for Rabies (at 3 doses)	
➤ LGU Purchased:	
Verorab	- P 500.00
➤ Vaccine Provided by Department of Health of Free (On First Come, First Serve Basis)	

Section 4E.02. Time of Payment. The fee shall be paid to the City Treasurer before the physical examination is made and the medical certificate is issued.

Section 4E.03. Administrative Provisions.

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

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

6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

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

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

(d) City officials and regular employees shall be entitled to a free annual laboratory services.

Section 4E.04. Penalty. A fine of One Thousand Pesos (P1,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article F. ENVIRONMENTAL PROTECTION FEE

Section 4F.01. Imposition of the Fee. There is hereby imposed an Environmental Protection Fee on water users listed under Section 3AI.03 hereof. The fee shall form part of the Environmental Protection Fund created under this Ordinance and shall be utilized for the conservation, protection and regeneration of the environment and natural resources within Bago City.

Section 4F.02. Coverage. The following sectors within the jurisdiction of Bago City are required to pay the Environment Protection Fee:

- a. Commercial and Industrial Establishments (i.e. manufacturing, processing, poultry and livestock; resorts, hotels and other forms of recreations; private institutions; LGU-operated resorts; and all others of the like);
- b. Rice Producers;
- c. Sugar Producers; and residential water users.

Section 4F.03. Rates. The following rates shall be the basis for the computation of fees of the different sectors, to wit:

- a. For commercial/industrial establishments, 5% of the assessed business tax per year shall be collected from them;
 - a. 1. In the case of LGU-operated resorts, an Official Receipt shall be issued.
- b. For rice producers who are members of the Irrigators Association, the latter shall serve as the collecting agent. For non-members of the association however, payment shall be directly collected by the LGU through the concerned barangay.
- c. For sugar producers, the Sugar Planters Association shall serve as the collecting agent.
- d. For residential water users:
 - d.1. Payment of households connected with the water district shall be collected by the BACIWAD;
 - d.2. Those with Level 3 water system but are not connected with water district shall be collected by the concerned Barangay Water System Association;
 - d.4 Those under Levels 1 and 2 water systems, collections shall be directly undertaken by the LGU through the concerned Barangay.

LGU shall enter into an Agreement with the appropriate association, organization or agency that will serve as collecting agents among the different sectors.

Collecting agents are entitled to receive 10% of the collected amount as administrative cost. The remaining 90% shall be remitted to the LGU through the City Treasurer's Office.

Section 4F.04. Penalty for Non-Payment. A penalty of five percent (5%) per annum of the amount due shall be charged for non-payment of the Environmental Protection Fee.

Article G. Service Charge for Garbage Collection

Section 4G.01. Imposition of Fee. There shall be collected from every owner of business establishment an annual garbage fee in accordance with the following schedule:

		<u>RATE PER ANNUM</u>
A. AIRCRAFT AND WATERCRAFT COMPANIES	- P	5,000.00
B. AMUSEMENT PLACES		
1. Amusement centers and establishments with coin operated machines, appliances, amusement rides and shooting galleries, side show booths and other similar establishments with contrivances for the amusement of customer/per contrivance	- -	50.00
2. Billiard and/or pool halls/per table	- - -	50.00
3. Bowling establishment/per lane	- - -	80.00
4. Casinos	- - - - - - -	5,000.00
5. Circuses, carnivals & the like (transient per day)	- -	100.00
6. Cockpits	- - - - - - -	1,000.00
7. Golf links and/or ranges	- - - - -	1,000.00
8. Gymnasiums	- - - - -	500.00
9. Membership clubs, association or organizations:		
a. Serving foods, drinks and lodging facilities	- -	400.00
b. Serving foods and drinks without lodging facilities		100.00
10. Night/Day Club, discos and other similar establishment:		
a. Night Clubs	- - - - - - -	1,000.00
b. Day Clubs	- - - - - - -	500.00
c. Cocktail Lounges or bars, beer gardens discos	- -	500.00
d. Cabarets/dance halls	- - - - -	400.00
11. Race tracks, Jai Alai fronton, coliseum or similar establishments	- - - - - - -	1,000.00
For every off-track and or/or off-fronton betting centers		200.00
12. Resorts or other similar establishments	- -	500.00
13. Sauna baths and massage clinics/pr cubicle	- -	100.00
14. Skating rink	- - - - - - -	100.00
15. Stadium, sports complexes	- - - - -	1,000.00

16. Theaters or cinema houses with seating capacity of:						
a. More than 2,000 persons	-	-	-	-	-	1,000.00
b. 1,000 to 2,000 persons	-	-	-	-	-	500.00
c. 500 to 1,000 persons-	-	-	-	-	-	300.00
d. Less than 500 person	-	-	-	-	-	100.00
17. Pelota courts, tennis courts and others of similar nature						100.00
C. ELECTRIC AND POWER COMPANIES:						
1. Main Office and/or each power plant	-	-	-	-	-	2,000.00
2. Every branch office thereof	-	-	-	-	-	1,000.00
D. FINANCIAL INSTITUTIONS:						
1. Banks:						
Main Office	-	-	-	-	-	1,000.00
Every Branch thereof	-	-	-	-	-	200.00
2. Savings and Loan Associations Insurance Companies, Pawnshops:						
Main Office	-	-	-	-	-	500.00
Every branch thereof	-	-	-	-	-	200.00
3. Financial and/or lending investors establishments, money shops:						
Main Office	-	-	-	-	-	500.00
Every branch thereof	-	-	-	-	-	200.00
E. GASOLINE SERVICES FILLING STATIONS						1,000.00
F. HOTELS, MOTELS, APARTELS, PENSIONS INNS, DRIVERS INNS, BOARDING HOUSES, LODGING HOUSES, DORMITORIES, DWELLINGS AND OTHER SPACES FOR LEASE OR RENT:						
						<u>Rate Per Annum</u>
1. Hotel per room	-	-	-	-	-	P 50.00
2. Motels, and Drive-inns/per room	-	-	-	-	-	50.00
3. Apartels, pension inns/per room	-	-	-	-	-	40.00
4. Boarding houses, lodging houses, dormitories bed spaces						150.00
G. Institutions of Learning:						
1. Private universities, colleges, schools and educational based on the total semestral enrollments as follows:						
a. 10,000 students or more	-	-	-	-	-	2,000.00
b. 6,000 or more but less than 10,000 students	-	-	-	-	-	1,200.00
c. 2,000 or more but less than 6,000 students	-	-	-	-	-	1,000.00
d. Below 2,000 students	-	-	-	-	-	500.00
H. LIQUIFIED PETROLEUM						500.00
I. MARKET STALLHOLDERS:						
1. Public Markets						
a. Blockholders	-	-	-	-	-	200.00
b. Stallholders	-	-	-	-	-	100.00
c. Fish, fruits & vegetables Stallholders	-	-	-	-	-	50.00
2. Privately owned Public Markets						
a. Blockholders	-	-	-	-	-	200.00
b. Stallholders	-	-	-	-	-	100.00
c. Fish, fruits & vegetables Stallholders	-	-	-	-	-	50.00

Stallholders with more than five (5) square meters and/or rendering special services, such as: pawnshops, appliance stores, banks, and other similar establishments, shall be excluded under the term stallholders and levied garbage service charges, in accordance with the pertinent provisions herein.

J. MEDIA FACILITIES:

1. Newspaper, books or magazines publications:						
a. Daily newspapers	-	-	-	-	-	200.00
b. Weekly magazines	-	-	-	-	-	150.00
c. Books and other magazine publications	-	-	-	-	-	100.00
2. Radio Stations	-	-	-	-	-	500.00
3. T.V. Stations	-	-	-	-	-	500.00

K. TELEGRAPH, TELETYPE, CABLE AND WIRELESS COMMUNICATION COMPANIES, ETC.

1. Main Office	-	-	-	-	-	500.00
2. Every branch/station thereof	-	-	-	-	-	200.00

L. TELEPHONE COMPANIES - - - - - 1,000.00

M. TERMINAL GARAGE FOR BUS, TAXI AND OTHER PUBLIC UTILITY VEHICLES, EXCEPT THOSE USED FOR HOME GARAGE- - - - - 1,000.00

N. PEDDLERS, AMBULANT VENDORS, EXCEPT DELIVERY VAN OR TRUCK - - - - - 30.00

O. ADMINISTRATION OFFICES, DISPLAY OFFICES AND/OR OFFICES OF PROFESSIONS - - - - - 100.00

P. FILM SHOOTING PER DAY - - - - - 20.00

Q. PRIVATE WAREHOUSE OR BODEGA - - - - - 500.00

R. ALL OTHER BUSINESSES AND SERVICE AGENCIES NOT SPECIFICALLY MENTIONED BY:

1. Manufacturers, producers and processors:						
a. Factory with an aggregate area of						
1,000 sq. m. or more	-	-	-	-	-	2,000.00
500 or more but less than 1,000 sq. m.	-	-	-	-	-	1,500.00
200 or more but less than 500 sq. m.	-	-	-	-	-	1,200.00
100 or more but less than 200 sq. m.	-	-	-	-	-	1,000.00
50 or more but less than 100 sq. m.	-	-	-	-	-	500.00
25 or more but less than 50 sq. m.	-	-	-	-	-	200.00
Less than 25 sq. m.	-	-	-	-	-	100.00
2. Exporters/Importers	-	-	-	-	-	500.00
3. Brewer, Distillers, Compounders and Public Eating Places with an aggregate area of:						
1,000 sq. m. or more	-	-	-	-	-	2,000.00
500 or more but less than 1,000 sq. m.	-	-	-	-	-	1,500.00
200 or more but less than 500 sq. m.	-	-	-	-	-	1,200.00
100 or more but less than 200 sq. m.	-	-	-	-	-	1,000.00
50 or more but less than 100 sq. m.	-	-	-	-	-	500.00
25 or more but less than 50 sq. m.	-	-	-	-	-	200.00
Less than 25 sq. m.	-	-	-	-	-	100.00
Carinderia	-	-	-	-	-	50.00

4. Owners or Operators of Business Establishments Rendering Services:						
a. Business offices of general contractors (Building Specialty Engineering); manpower service/employment agencies, private detective agencies, advertising agencies with an aggregate area of:						
1,000 sq. m. or more	-	-	-	-	-	1,000.00
500 or more but less than 1,000 sq. m.	-	-	-	-	-	800.00
200 or more but less than 500 sq. m.	-	-	-	-	-	600.00
100 or more but less than 200 sq. m.	-	-	-	-	-	400.00
50 or more but less than 100 sq. m.	-	-	-	-	-	200.00
25 or more but less than 50 sq. m.	-	-	-	-	-	100.00
Less than 25 sq. m.	-	-	-	-	-	50.00
b. Other contractors/business establishments engaged in rendering services, printers and publishers with an aggregate area of:						
1,000 sq. m. or more	-	-	-	-	-	1,500.00
500 or more but less than 1,000 sq. m.	-	-	-	-	-	1,000.00
200 or more but less than 500 sq. m.	-	-	-	-	-	800.00
100 or more but less than 200 sq. m.	-	-	-	-	-	600.00
50 or more but less than 100 sq. m.	-	-	-	-	-	400.00
25 or more but less than 50 sq. m.	-	-	-	-	-	200.00
Less than 25 sq. m.	-	-	-	-	-	50.00
5. Independent wholesaler, Dealers, distributors, Repackers and Retailers with an aggregate area of:						
1,000 sq. m. or more	-	-	-	-	-	2,000.00
500 or more but less than 1,000 sq. m.	-	-	-	-	-	1,500.00
200 or more but less than 500 sq. m.	-	-	-	-	-	1,000.00
100 or more but less than 200 sq. m.	-	-	-	-	-	600.00
50 or more but less than 100 sq. m.	-	-	-	-	-	300.00
25 or more but less than 50 sq. m.	-	-	-	-	-	150.00
Less than 25 sq. m.	-	-	-	-	-	50.00
6. Operators of common Carrier:						
a. With 25 or more vehicles	-	-	-	-	-	500.00
b. With 16 to 24 vehicles	-	-	-	-	-	200.00
c. With 11 to 15 vehicles	-	-	-	-	-	100.00
d. With 6 to 10 vehicles	-	-	-	-	-	80.00
e. With 1 to 5 vehicles	-	-	-	-	-	50.00
7. Operators of Tricycle/Trisikad						
a. 1 - 5 Units	-	-	-	-	-	15.00
b. 6 - 10 Units	-	-	-	-	-	25.00

Section 4G.02 Time of Payment. The fees prescribed in this article shall be paid upon processing of Mayor's Permit and Business License during the first twenty (20) days of January.

Section 4G.03 Surcharge for Late Payment. Failure to pay the tax prescribed in this article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 4G.04. Administrative Provisions.

a) For purposes of the imposition, the area of the garbage collection shall only be the business area of the city proper and public market.

b) The owner or operator of the aforementioned business establishment shall provide for his premises the required garbage can or receptacle properly covered which shall be placed in front of his establishment before the time of collection.

c) The Sanitary Inspector and representative from the Solid Waste Management Board shall inspect once every month the said business establishment to find out whether garbage is properly disposed of within their premises.

d) All garbage fees shall be deposited in a special fund by the City Treasurer's Office, which shall be used exclusively for the expenses to be incurred in garbage collection and its activities on the following:

1. Service collection of garbage
 - i. maintenance and repair of garbage trucks
 - ii. maintenance of the dump site
 - iii. acquisition of additional trucks and facilities
 - iv. programs on proper solid waste management including information dissemination
 - v. projects on environmental sanitation
 - vi. enforcement of the various garbage ordinances
 - vii. research and development

Section 4 G.05 Penalty. Any violation of the provision of this article shall be punished by a fine of not less than Two Hundred (P200.00) pesos, but not exceeding Five Hundred (P500.00) pesos, or imprisonment of not less than Ten (10) days but not exceeding One (1) month, or both, at the discretion of the Court.

Article H. Dog License Fee

Section 4H.01. - DUTY OF THE OWNER/POSSESSOR OF DOGS & CATS. - It shall be the duty of the owner/possessor to cause his dog or cat to be registered with the Office of the Barangay Chairman concerned within six (6) weeks after birth or within five (5) days from the date the animal arrived within the Barangay if the same was brought from elsewhere. Within one month after the effectivity of this Ordinance, all dogs and cats existing in the Barangays of the City must be registered with the respective office of the Barangay Chairman.

Section 4H.02 - ISSUANCE OF CERTIFICATE OF REGISTRATION, CERTIFICATE OF VACCINATION AND DOG TAGS. - A certificate of registration shall be issued for each dog or cat owned or possessed by a single individual by the City Veterinary Office. A registration fee of twenty (P20.00) pesos for each dog or cat registered shall be charged for the purpose, the same to be paid to the City Treasurer.

a . Every owner/possessor whose dogs are to be vaccinated, licensed and issued a tag, if available, shall pay to the City Treasurer the sum of fifty pesos (P50.00) per dog which shall accrue to a special fund for the purpose of defraying expenses for the purchase of vaccines and dog tags, cards and others. Revaccination done within a year shall be charged only with the cost of the vaccine. Yearly vaccination fees shall follow the prevailing cost of vaccines and dog tags.

b. Upon vaccination, a certificate of vaccination duly signed by the City Veterinarian shall be correspondingly issued to the owner/possessor who shall at all times be prepared to present the same to the proper authorities upon demand.

c. A dog tag (metal or plastic), if available, shall be issued by the City Veterinarian who shall impress it with identifying marks or serial number. This tag shall be worn by the dog at all times suspended in a conspicuous manner from a collar. Should the dog tag be lost during the effectivity of the vaccine, the owner/possessor shall immediately ask for a replacement from Veterinarian who issued the first dog tag, upon payment of proper fee.

d. All dogs, the owners/possessors of which have resisted or failed to have their dogs vaccinated inspite of a written notice/reminder from the City Veterinarians Office, shall be impounded or exterminated by the said office after one (1) week period shall have lapsed.

e. In the implementation of this ordinance the City Veterinarian may establish vaccination stations in the Poblacion and the different barangays. Prior announcements will be made at least one (1) week before vaccination schedules.

f. The effective control of dog population within its territorial jurisdiction shall be the concern of the city government. For this purpose, the City Veterinarian or his representative may conduct neutering/sterilization of dogs when requested by the owner/possessor. Services are free provided payment of other incidental expenses like pre/post surgical medicines shall be borne by the owner/possessor.

Section 4H.03. NOTICE OF LOSS OR TRANSFER. - It shall, likewise, be the duty of every owner/possessor having registered his dog or cat to notify the Office of the Barangay Chairman of such loss or transfer within a period of two (2) days.

Section 4H.04. DUTY OF OWNER/POSSESSOR OF DOGS AND CATS BEFORE AND AFTER REGISTRATION. - Owners of dogs and cats surrounding the City Hall, schools, markets, tourist spot premises and the likes where the public congregates shall submit their dogs and cats for anti-rabies vaccination to a licensed private or government veterinarian when the animal attains three (3) months of age or older and every two (2) years thereafter or as indicated on the label/literature of the vaccine, but in no case should exceed twenty-four (24) months.

Section 4H.05. MASS VACCINATION - Free mass dog and cat rabies vaccination campaign shall be conducted only in qualified endemic areas where one laboratory-supported positive case in dogs and cats may arise within the year, the same shall be instituted by the Office of the City Veterinarian and other participating agencies. Every dog and cat that is three (3) months of age should be submitted by the owner for vaccination.

Section 4H.06. REPORTING OF RABIES - Any person who knows or suspects a dog or cat to be infected with rabies under any circumstance shall immediately notify the City Veterinarian/City Mayor or Barangay Officials of the incidence of such disease.

Section 4H.07. MANDATORY LEASHING OR CONFINEMENT OF DOGS AND CATS. - Immediately after the effectivity of this ordinance, all owners are ordered to leash or provide appropriate confinement of their dogs and cats in order to curtail the transmission of the disease by direct contact.

Section 4H.08. DESTRUCTION BY SLAUGHTER OR EUTHANASIA (EXTERMINATION) OF STRAY AND INFECTED DOGS AND CATS. - Within the same period as indicated in Section 9 and 10, any dog or cat found to be infected with rabies shall be destroyed by slaughter or euthanasia or any procedure of extermination safest to man, animal and property.

a. The dog owner or person who inspite of notice, "NO TRESSPASSING" or "BEWARE OF DOGS" was bitten by a dog shall immediately report the biting incident to the City Health Office and the City Veterinarian. The dog owner shall defray the expenses incurred as a result of the injury, without prejudice to the liabilities imposed by the New Civil Code of the Philippines. Except in cases of unauthorized entry or when the biting incident happened as a result of teasing or abusing the dog.

b. Persons implementing Sections 4G.09 and 4G.10 of this Article shall be exempt from any civil, criminal or administrative liabilities.

Section 4H.09. INFORMATION CAMPAIGN ON RABIES - The City Veterinarian shall formulate and implement an information campaign system to effectively inform the residents of the City of Bago the provisions of this Ordinance and the deadly effect of rabies and the need to periodically immunize dogs and cats.

Section 4H.10. PENALTY - Any person who violates this Article shall be fined and penalized as follows:

- 1) First Offense ----- a fine of P300.00
- 2) Second Offense ----- a fine of P500.00
- 3) Third Offense ----- a fine of P1,000.00

Subsequent violation shall be penalized by a fine of P1,500.00 or imprisonment of one (1) month upon conviction by the Court.

Section 4H.11. Time of Payment. The fee imposed herein shall be paid to the Office of the City Treasurer within the first twenty (20) days of January of every year. If the dog is acquired after January 20, the fee shall be paid without penalty within the first twenty (20) days after the date of acquisition.

Section 4H.12. Surcharge for late payment. Failure to pay the tax prescribed in this article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 4H.13. Administrative Provision. The City Treasurer shall keep a registry book of all licensed dogs describing the same by name, color, breed and sex. He shall also enter in the registry the name and address of the owner or keeper.

The owner or keeper of any dog licensed under this article shall provide a lather or metal collar. He shall also enter in the registry the name and address of the owner or keeper.

Article I. Non-Refundable Fees for Bidding Documents

Section 4I.01. Imposition of Fee. There shall be collected the following non-refundable fees for bidding documents from prospective bidders, to wit:

1. Sale of Bid Documents

Approved Budget for the Contract	Minimum Cost of Bidding Document (in Philippine Peso)
P500,000.00 and Below	P 500.00
More Than 500,000.00 up to 1 million	1,000.00
More than 1 million up to 5 million	5,000.00

More than 5 million up to 10 million		10,000.00
More than 10 million up to 50 million		25,000.00
More than 50 million up to 500 million		50,000.00
More than 500 million		75,000.00
2. Fees from Contractors (Accreditation Fee) and other suppliers	P	1,500.00 1,000.00
3. Fees changes for copies of Minutes of Bid openings; BAC Resolution and other BAC Documents	P	10.00/page
4. Protest Fees		
ABC Range		Amount
50 million and below		0.75% of the ABC
More than 50 million to 100 million	P	500,000.00
More than 100 million to 500 million		0.5% of the ABC
More than 500 million to 1 billion	P	2,500,000.00
More than 1 billion to 2 billion		0.25% of the ABC
More than 2 billion to 5 billion	P	5,000,000.00
More than 5 billion		0.1% of the ABC
5. Liquidated Damages; and	P	1/10 th of 1%
6. Proceeds forfeiture of		
a) Bid Security		100% forfeited
b) Performance Security		5%cash/check

Section 4I.02 Administrative Provisions. Non-refundable fees is mandated under Sec. 175 of Rule VI of R.A. 9184, otherwise known as the Government Procurement Reform Act to recover the cost of preparing and development of bidding documents.

The BAC shall issue the bidding documents upon payment of the corresponding cost thereof as determined by the BAC.

The amount collected shall be used for the payment of honoraria authorized under Budget Circular No. 2004-05 dated March 23, 2004 of the Office of Budget and Management.

Article J. Registration Fee for Barangay Micro Business Enterprises

Section 4J.01 Definition (Under RA 9178. Act of 2002)

Barangay Micro Business Enterprises (BMBEs) is defined as any business enterprise engaged in production, processing or manufacturing of products, including Agro-processing as well as trading and services, with total assets of not more than P3 Million. Such assets shall include those arising from loans but not the land on which the plant or equipment are located.

Section 4J.02. Imposition of Fee. Any person, natural or juridical, cooperative or association having the qualifications as defined in Section 3(a) of RA No. 9178, may apply for registration as BMBE upon payment of P1,000.00 as administrative costs of registration and monitoring.

Section 4J.03. Time and Manner of Payment. The Office of the City Treasurer is authorized to collect the fee imposed herein and to impose the necessary taxes, fees and charges in relation thereto.

Section 4J.04. Administrative Provision. The Office of the City Treasurer shall register the BMBE and issue a Certificate of Authority to enable the BMBE to avail the benefits of the Act.

**Article K. Fees & Charges on the Services Rendered by
the Office of the City Assessor**

Section 4K.01 Imposition of Fees. There shall be collected the following fees for the services rendered by the Office of the City Assessor:

- a. Issuance of Declaration of Real Property Value (DRPV)
 - 1. Current Year - 50.00/lot
 - 2. Previous Year - 100.00/lot
 - 3. Pre-war - 200.00/lot
 - 4. Post-war - 150.00/lot

- b. Research Fee (Retrieval of Assessment Records/Title and/or Lot Numbers)
 - 1. For current year records/title, lot numbers P 50.00/lot
 - 2. For previous year records/title, lot numbers 100.00/lot
 - 3. For pre-war records/title, lot numbers 200.00/lot
 - 4. For post-war records/title, lot numbers 150.00/lot

- c. Inspection Fee (Area Field Verification for purpose of Reclassification of Real Property)
 - i. P675.00 per Agricultural lot + P50.00 in excess of 2 kilometer-radius from Poblacion
 - ii. P600.00 per Residential lot
 - iii. P750.00 per Commercial lot
 - iv. P750.00 per Industrial lot + P50.00 in excess of 2 kilometer-radius from Poblacion
 - v. P375.00 for lands classified other than the above

Buildings and man-made improvements:

P1050.00 per industrial building
P900.00 per commercial building
P750.00 per residential building
P750.00 per agricultural buildings & those not classified herein

- d. Processing Fee
 - 1. Transfer of ownership P 100.00/lot
 - 2. Subdivision P 150.00
 - in excess of 2 lots P 20.00/lot
 - 3. Consolidation P 150.00
 - in excess of 2 lots P 20.00/lot
 - 4. Re-assessment P 150.00/lot
 - 5. Penalty for late filing if filed more than 60 days from the date of the issuance of title is 25% of 1% of total assessed value

- e. Other Certifications 50.00

Section 4K.02. Time, Place and Manner of Payment. The fees shall be paid to the Office of the City Treasurer or his duly authorized deputies upon the request for the issuance of copies of the records/documents.

Section 4K.03. Exemption. For copies furnished to other bureaus, offices and branches of the government for official business (except those copies required by court at the request of litigants, in which case charges should be made in accordance with the above schedule) free of charge.

Section 4K. 04. Administrative Provisions. The City Assessor shall require payment of the fees imposed herein before he conduct ocular inspection of the real property and before processing and issuance of any record/document.

Article L. Clearance or Certification Fee

Section 4L.01. Imposition of Fee. There shall be collected for the issuance of a clearance or certification by any office of the city government for whatever legal purposes for an amount of Fifty Pesos (P50.00).

Section 4L.02. Exemption. No fee shall be collected for the issuance of a certification or clearance when it is officially requested by any Court or government agency.

Section 4L.03. Time of Payment. The fee imposed in this Article shall be paid to the City Treasurer at the time of the request or before the request is granted.

Article M. ISSUANCE OF COPIES OF VARIOUS DOCUMENTS AT THE CITY PLANNING AND DEVELOPMENT OFFICE

Section 4M.01. Imposition of Fee. There shall be collected an amount for the issuance of the following:

- a. Socio-Economic Profile
 - 1. Students Free of Charge
 - 2. Non-Students (Printed Copy) P 75.00
(E-Copy) 50.00

- b. Maps
 - 1. Letter size-8.5" x 11"
 - a. Students Free of Charge
 - b. Non-Students (Printed Copy) P 50.00/sheet
(E-Copy) 20.00
 - 2. Legal size-8.5" x 13"
 - a. Students Free of Charge
 - b. Non-Students (Printed Copy) P 75.00/sheet
(E-Copy) 20.00
 - 3. A3 (420 mm x 297mm) or longer format
 - a. Students Free of Charge
 - b. Non-Students (Printed Copy) P 100.00/sheet
(E-Copy) 20.00

- c. Development Plans (CLUP, CDP, GAD, AIP, etc.)
 - 1. Students Free of Charge
 - 2. Non-Students (Printed Copy) P 5.00/sheet
(E-Copy) 25.00

Section 4M.02. Exemption. No fee shall be collected for the issuance of a certification or clearance when it is officially requested by any Court or government agency.

Section 4M.03. Time of Payment. The fee imposed in this Article shall be paid to the City Treasurer at the time of the request or before the request is granted.

CHAPTER 5: CITY CHARGES

Article A. MARKET FEES

Section 5A.01. Definition. When used this Article. Public Market – Shall be those which have been established, designated and/or authorized by the local legislative body, whether government or privately-owned and operated, and shall embrace the whole plot of ground intended for or assigned as such market site, as delimited by their respective technical description, location plan, subdivision surveys, building plans and other documents on file in the office of the local treasurer and engineer. “Public Market”, shall include all market stalls, blocks and booths, tiendas, buildings, roads, subways and drainage and waterways and other connections, parking spaces, and other appurtenances which form as an integral part thereto.

A market is a “public market” when it is dedicated to the service of the general public and is operated under government control and supervision as a public utility, whether it be owned by government or any instrumentality thereof or by any private individual.

Market premises- refers to an open space in the compound; part of the market lot consisting of bare grounds, not covered by market buildings, usually occupied by transient vendors especially during market days.

For purposes of this article, buying and selling of goods in any place except those made duly licensed establishments within a radius of three (3) kilometers from the market compound to the Poblacion Central Market, and all other market established thereafter, are considered made within the market premises and are subject to market fees.

Market stall - refers to the subdivision of the market, housing one class group of allied goods, commodities or merchandise.

Section 5A.02. Market Section. - For the purposes of this Article, the public market shall be divided into the following section:

- a). Fish Section -Fresh fish, clams, oyster lobsters, shirmps, seaweeds and other ocean foods or marine products.
- b). Meat Section -Fresh meat from cow, carabao, goat, sheep, pig, etc.
- c). Vegetable and Fruit Section - all kinds of vegetable, fruits and roots crops
- d). Dry Goods Section All kinds of textile, ready made dresses and apparel.
- e). Groceries and Sari-sari section - all kinds of groceries, like biscuits, crackers, all kinds of cakes, butter, cheese, confectioners, candies, canned goods and bottlegoods, beverages, softdrinks, flour, rice, oatmeal, ham, bacon, sugar, nuts, sauce, onions garlics, potatoes, eggs, toilet articles, corn , sausages, mungo starch salt, soap and other household and food products including firewood and charcoal.

- f). Glassware and Farm Implements Sections - All kinds of farm implements such as harrow, linkaw, ropes, and the like. All kinds of kitchen utensils, floor mats, brooms plastic product, glass products, including household utensils made of clay.
- g). Poultry Product Section -All chickens, ducks, birds, duckling eggs, poultry feeds.
- h). Eateries and Cooked Food Section - All kinds of cooked foods including refreshment and cakes.
- i). Miscellaneous Section - This includes beauty parlors, tailoring and dress shops, newspaper and magazine stand, radio and watch repair shops, office supplies and photo studios.

Section 5A.03. Imposition of Fees. - There hereby imposed on stall holders the corresponding maximum rental fee or fees per square meter of space or fraction thereof per day, as follows:

a) Meat Section:								
Per sq. meter or fraction per day	-	-	-	-	P			5.00
b) Fish Section:								
Per sq. meter or fraction per day	-	-	-	-	-			5.00
c) Dry Goods Section:								
Per sq. meter or fraction per day	-	-	-	-	-			5.00
d) Grocery Section:								
Per sq. meter or fraction per day	-	-	-	-	-			5.00
e) Vegetables and Fruits Section:								
Per sq. meter or fraction per day	-	-	-	-	-			5.00
f) Eating place:								
Per sq. meter or fraction per day	-	-	-	-	-			5.00
g) Poultry Products, Hogs & Large Cattle Section:	-	-	-	-	-	-	-	5.00

Rates on the basis per head:

1. chicken, ducks & birds per head	-	-	-	-	-	P	5.00
2. Piglets per head	-	-	-	-	-	-	10.00
3. cow/Carabao per head	-	-	-	-	-	-	30.00
4. Others	-	-	-	-	-	-	5.00
h) Flower Shop Section:							
per sq. meter or fraction per day	-	-	-	-	-		5.00
i) Cold Storage Section:							
per sq. meter or fraction per day	-	-	-	-	-		5.00

RENTALS FOR FIXED BLOCKS, STALLS, BOOTHS AND TIENDAS - The rentals for fixed blocks, stalls, booths and tiendas shall be paid daily and payment shall be made not later than the closing of each day. Licensee who close shop for the day shall pay the rental corresponding for the day. Blocks, shall and pay booth situated in the best location shall be assigned higher than favorably located.

MARKET RENTALS

MA-AO PUBLIC MARKET

- 1) For market blocks facing south, main road, per sq.m or fraction per day ----- P1.00/sq.m
- 2) For any other market blocks per square meter or fraction per day ----- 0.80/sq.m

DON JORGE ARANETA PUBLIC MARKET

- 1) For market blocks at main entrance per square meter or fraction per day ----- 0.75
- 2) For market blocks at main entrance, East and South per square meter or fraction per day ----- 0.50
- 3) For any other market blocks per square meter or fraction per day ----- 0.50

BAGO CITY PUBLIC MARKET

Rentals on market blocks, fixed stalls and booths in the Poblacion, Bago City, shall be fixed by the day and payment shall be made not later than the closing of cash business day. Blocks, stalls, booths situated in the best location shall be assigned higher rates than those less favorably located.

- 1) For market blocks located at main building facing Araneta Street, first floor, per square meter or fraction, per day ----- P 1.25
- 2) For market blocks located at main building, right and left side wing, per square meter or fraction, per day ----- 1.00
- 3) For market blocks located at corner Westside, North end, per square meter or fraction per day ----- 1.00
- 4) For market blocks located at main the corner Westside, South end, per square meter or fraction, per day ----- 1.00
- 5) For market blocks located at the main entrance, Westside, per square meter, per day ----- 1.00
- 6) For market blocks located at second floor, per square meter or fraction, per day ----- 1.25
- 7) For mezzanine floor located at main building facing Araneta Street, per square meter or fraction, per day ----- 1.00

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| 8) For mezzanine floor located at main building facing South, North & West | .75 |
| 9) For other market blocks constructed on the Westside, per square meter or fraction, per day ----- | 1.25 |
| 10) For market blocks inside public market, per square meter or fraction, per day ----- | 1.50 |
| 11) Market fees for occupancy of open market premises: | |
| a) Bago City Public Market, per square meter per day ----- | 5.00 |
| b) Ma-ao Barrio Public Market, per square meter per day ----- | 5.00 |
| c) Ma-ao Central Public Market, per square meter per day ----- | 5.00 |
| 12) <u>Market Entrance Fees</u> - In lieu of the regular market fees based on the space occupied, a market entrance fee may be imposed on all transient vendors or any commodity or merchandise being brought into the public market for sale on the basis weight, bundle, sacks, cans, carload or any other convenient unit measure. The amount of the entrance fee to be imposed shall not exceed the amount of market fee that would be collected if the fee were charged on the basis of space occupied by the said commodity or merchandise, as provided in the preceding section. | |

The rates of fees on all commodities or merchandise brought and sold by transient in our city public markets shall be as follows:

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 1) For every kilo of fresh, first class or selected fish such as bangus, balanak, lison, atiquillo, pantan-an, pigot, cili, latab, bulao, banda, alimosan, diwal, bontis, tadlongan, mansa, dalupani, mangagat, danhagan, bacoco, guma-a , lali, salungsong, and lokon. - - - - - | P 1.50 |
| 2) For every kilo of fresh, second class fish such as abo, gusao,. Gurayan, mudfish or halo-an, pasayan, bagis, tabagak, tilapia, pantat, puyo, aso-os, karaho, lokus, and pagi - - - - - | 1.00 |
| 3) For every kilo of fresh, third class fish such as lobo-lobo, gamia, dahon-tuba, wasay-wasay, dilis, lilang, sapsap, tisoy-tisoy, balantiong, and hipon - - - - - | 0.50 |
| 4) For every kilo of seashells (pakinhason) such oysters talaba, pinsotan, tuway lampirong, punao, tahong and balinday - - - - - | 0.50 |
| 5) For every cavan of rice payable by the wholesaler or supplier (presently imposed in Ma-ao Barrio and Ma-ao Central Public Markets) - - - - - | 1.00 |
| 6) For every sack of corn grains and corn grits/feed Products - - - - - | 1.00 |
| 7) For every bulto, caja or fraction of dried fish - - - - - | 5.00 |
| 8) For every case (caja), lata (kerosene can) or fraction thereof of bago-ong or guinamos - - - - - | 5.00 |
| 9) For every sack or fraction thereof salt - - - - - | 5.00 |
| 10) For every 1,000 pieces or fraction thereof betel leaves (Buyo) - - - - - | 5.00 |

11) For every sack or fraction thereof of betel nuts (bunga)	-	-	-	-	-	-	-	-	5.00
12) For every sack or fraction thereof of tomatoes	-	-	-	-	-	-	-	-	5.00
13) Eggs per tray	-	-	-	-	-	-	-	-	1.00
14) Chicken, ducks, turkeys, others (live)	-	-	-	-	-	-	-	-	1.00
14.a. Dressed chicken and other chicken products									.50
15) Copra per picul	-	-	-	-	-	-	-	-	5.00
16) For every basket (kaing) or fraction thereof of mangoes	-	-	-	-	-	-	-	-	10.00
17) For every bundle of sibuyas	-	-	-	-	-	-	-	-	1.00
18) For every kaing of bananas	-	-	-	-	-	-	-	-	10.00
19) For every basket (kaing) or fraction thereof of citrus fruits, squash, bread fruits, jackfruits, calamansi	-	-	-	-	-	-	-	-	10.00
20) For every sack or fraction thereof of luy-a	-	-	-	-	-	-	-	-	5.00
21) For every bundle of firewoods (bugkos)	-	-	-	-	-	-	-	-	0.25
22) For every piece of "guta" (singkaw)	-	-	-	-	-	-	-	-	0.50
23) For every sack or fraction thereof of root crops such as camote-kahoy, etc.	-	-	-	-	-	-	-	-	5.00
24) For every bundle of 100 pieces of splitted rattan	-	-	-	-	-	-	-	-	5.00
25) For every bundle of 100 pieces of unsplit rattan	-	-	-	-	-	-	-	-	5.00
26) For every bundle of "lanot" (abaca fiber)	-	-	-	-	-	-	-	-	5.00
27) For every sack of charcoal "uling"	-	-	-	-	-	-	-	-	5.00
28) For every (kerosene) can or container of Tuba	-	-	-	-	-	-	-	-	2.00
29) For every bundle (arms length) of rope	-	-	-	-	-	-	-	-	5.00
30) Entrance and Parking Fee for Delivery Vans/Trucks	-	-	-	-	-	-	-	-	100.00
31) 31.)For all other commodities not covered herein, the corresponding fees shall be collected at the discretion of the Market Collectors.									

The City of Bago shall impose and collect the following Health Inspection Fees on all live animals sold in the market.

The following rates are:

Chickens, ducks, birds, etc. per head	-----	P1.00
Sucklings (piglets) per head	-----	5.00
Pigs	-----	5.00
Goats, sheeps, etc.	-----	5.00

Cow, carabao ----- 20.00

The City of Bago shall impose and collect the following Fish Inspection Fees:

- 1) For fishes of having the length of six (6) inches or more and also alimango, kasag, locon, pasayan, and squids having an average weight of 25 kilograms, P15.00 per box (caja, bañera, styropore container)
- 2) For the inspection of all other fishes and sea products including kalampay and hipon having an average weight of 25 kilograms, not included in paragraph (1) above, P10.00 per caja, bañera or styrofore container.

Agricultural products not sold on the day when the corresponding market entrance fee was paid shall be subject to market entrance fee of twenty Five (25%) percent of the original imposition, if still displayed or offered for sale the following day and thereafter, the same shall no longer be subject to market entrance fee until sold.

In cases the vendor from whom an entrance fee is collected occupies any space with an area in excess of what he paid for, he shall be required to pay the correct amount of fee due hereon less than what he pay have already paid an entrance fee.

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

Section 5A.04. Time and manner of payment.

- a) For stalls - the fee for the rental of market stalls shall be paid to the City Treasurer or his duly authorized representative within the first twenty (20) days of each month. In case of a new lease, the lessee shall be required to pay an amount of equivalent to Five Thousand Pesos (P5,000.00) which is non-refundable and shall serve as goodwill bond.

Section 5A.05. Issuance of Official Receipts and Cash Tickets. The City Treasurer or his duly authorized representative shall issue an official receipt as evidence of payment of rentals of fixed stalls.

A cash ticket shall be issued to an occupant of the market premises or transient vendors and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises in which he is assigned. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he sells the same merchandise even if such sale is done in the same place occupied by the previous vendor.

Section 5A.06. Surcharge for late or non - payment of fees.

- a). The lessee of a stall, who fails to pay the monthly rental fee within the prescribed period, shall pay a surcharge of twenty-five (25%) percent of the total rent due. Failure to pay the rental fee for the three (3) consecutive months shall cause automatic cancellation of the contract of lease of stall, without prejudice to suing the lessee for the unpaid rents of the expenses of the lessee. The stall shall be declared vacant and subject to adjudication.

b). Any person occupying space in the market premises without first paying the fee imposed in this article shall pay three times as such as the regular rate for the space occupied

c) Any person occupying space in the market premises without first paying the fee imposed in this article shall pay three times as such as the regular rate for the space occupied.

Section 5A.12. Applicability Clause. Existing Laws, ordinances, rules and regulations pertaining to the public market and its premises are hereby adopted as part of this article.

Section 5A.13. _Penalty. Any violation of the provisions of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) pesos but not exceeding Five Thousand (P5,000.00) pesos, or imprisonment of not less than One (1) month but not exceeding Six (6) months, or both, at the discretion of the Court.

If, for any reason, any provision, section or part of this Code is declared not valid by a court of competent jurisdiction suspended or revoked by the Secretary of Finance, judgement shall not affect or impair the remaining provisions, sections or parts with shall continue to be in forced and affect.

Article B. Fishery Rentals, Fees and Charges

Section 6B.01. Definitions.

When used in this Article

- a. Person- refers to natural being and juridical entities, such as but not limited to associations, partnership, corporations or cooperatives
- b. Mayor- refers to the Mayor of Bago City, Negros Occidental
- c. City- refers to the City of Bago, Negros Occidental
- d. Fish and fishery/aquatic products- include all fishes and other aquatic animals such as but not limited to crustaceans (crabs, shrimps and lobsters), mollusks (clams, mussels, oysters and other shell fishes)
- e. Fisheries- refers to all activities relating to the act or business of fishing, culturing, preserving, processing, marketing, developing, conserving and managing aquatic resources and the fishery areas, including the privilege to fish or take aquatic resources thereof.
- f. artificial reef- refers to the assemblage of solid objects submerged underwater which provides the biological needs of different organisms in marine environment, which tends to attract fish of various species and sizes for the benefit of the marginal fishermen using passive gears.
- g. Fishing boat- includes all boat such as bancas, sailboats, motorboats or any type of watercraft, whether licensed or not, used for fishing purposes or transporting fish in the course of fishing operation.
- h. Municipal fishing- refers to fish with municipal waters using vessels of three (3) gross tons or less, or fishing not requiring the use of fishing boats or vessels.

- i. Commercial fishing- the taking of fishery species by passive or active gear for trade, business or profit beyond subsistence or sport fishing , to be further classified as:
 - a. Small scale commercial fishing- fishing with passive or active gear utilizing fishing vessels of 3.1 gross tons (GT) up to 20 GT;
 - b. Medium-scale commercial fishing- fishing utilizing active gears and vessels of 20.1 GT up to one hundred fifty (150) GT
- j. Fine-meshed net - all nets/webbing made of whatever materials used in fishing, with a mesh size less than three (3) centimeters (cm) measured between two (2) opposite knots of a full mesh when stretched.
- k. Fishing gear- any instrument or device and its accessories utilizes in taking fish and other fishery species to be further classified as:
 - a. Active fishing gear- is a fishing device characterized by gear movements, and/or the pursuit of a target species by towing, lifting, and pushing the gears, surrounding, covering, dredging, pumping and scaring the target species for impoundment; such as but not limited to Trawl, Purse Seines (all kinds), Danish Seines, Bag nets, Pa-aling, Drift gill net, and Tuna Longline
 - b. passive fishing gear- is characterized by the absence of gear movements and/or the pursuit of the target species; such as, but not limited to, hook and line, fish pots, traps and gill nets set across the path of the fish
- l. Formalin- a chemical solution known as Formaldehyde, used as an antiseptic, disinfectant and preservative and in industry, particularly in embalming.
- m. Fish corral “punot”- stationary wire or trap devised to intercept and capture fish consisting of rows of sticks and bamboo, palm or other materials fenced with split bamboo matting or wire netting with one or more enclosures, usually easy entrance but difficult exit, and with or without leaders to the direct the fish to the catching chamber or purse.
- n. Fish pen- means fish enclosures made of closely woven bamboo screens, nylon screens or nets or other materials attached to a pole stalked to the water bottom for the purpose of the growing and/or culture of fish of various sizes in both fresh and salt areas.
- o. Marginal Fisherman- refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (₱50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.
- p. Municipal Waters - include not only streams, lakes, inland bodies of waters and tidal waters within the territorial jurisdiction of the City which are not the subject of private ownership and not included within the national parks, brackish water fishponds leased by the national government, and national fishery reserves, refuge and sanctuaries, but also marine waters included between two lines drawn perpendicular to the general coastline from points where the lines of the City touch the sea at low tide and third line parallel with the general coastline including offshore islands and fifteen (15) kilometers from such coastline as delineated and delimited pursuant to Department of Agriculture (DA) Administrative Order No. 1, series of 2004.

a. Boundaries of the Municipal Waters. Pursuant to the provisions of the Local Government Code of 1991, the Philippine Fisheries Code of 1998 and upon the validation and recommendation of the National Mapping and Resource Information Agency (NAMRIA), the municipal waters of the City is hereby delineated with the following technical description:

Point	Latitude	Longitude	Remarks
Beginning at 1	10° 33' 03"	122° 49' 45"	Coastal terminal point
Thence 2	10° 37' 12"	122° 47' 38"	
Thence 3	10° 38' 17"	122° 48' 19"	
Thence 4	10° 38' 56"	122° 48' 51"	
Thence 5	10° 38' 08"	122° 49' 51"	
Thence 6	10° 36' 48"	122° 51' 40"	
Thence 7	10° 35' 52"	122° 52' 51"	
Thence 8	10° 35' 56"	122° 53' 35"	Coastal terminal point
Thence following the coastline to 1			

The delineated municipal water shall, upon the effectivity of this ordinance, become an appurtenance of the City's existing territorial jurisdiction, and shall be the basis of the extent of the City's powers, duties and responsibilities including the following, but not limited to:

- a.) revenue collection from the use of the City fisheries and aquatic resources.
 - b.) enforcement of fisheries and environmental laws, rules and regulations.
 - c.) allocation of the City's fisheries and aquatic resources.
 - d.) general management and development of the City's fisheries and aquatic resources.
- q. Fishing with explosives- the use of dynamite, other explosives or other chemical compounds that contains combustible elements or ingredients which upon ignition by friction, concussion, percussion or detonation of all parts of the compounds will kill, stupefy, disable or render unconscious any fishery species. It also refers to the use of any other substance and/or device which causes an explosion that is capable of producing the said harmful effects on any fishery species and aquatic resources and capable of damaging and altering the natural habitat.
- r. Trawl fishing- a fishing gear consisting of nets made in form of a conical bag with the mouth kept open by various devices and the entire gear towed, trailed or trawled to capture fish or fishery/aquatic products.
- s. Hulbot-hulbot- refers to the kind of fishing gear, also known as "buli-buli" or "bira-bira" which is a conical bag having a pair of wings the end of which are connected to two ropes with hard plastic strips or similar materials serving as herding or scaring device with hauling ropes passing through a metallic ring permanently attached to a tom weight as "linggote" in the vernacular, hauled into the fishing boat.
- t. Sabalo- means the full-grown bangus (milkfish) measuring sixty (60) centimeters or more in length from the tip of its mouth to the extreme of the caudal fin or tail.
- u. License- a privilege to use the allowable vessel or boat in fishing, or a privilege granted by the City to a person to utilize fishery resources, with or without the use of allowed fishing gears, without any right of occupation and possession over the same to the exclusion of others, or establish and operate any fishery or fishing activities involving the utilization or trading of any fishery resources, within the city.

- v. Permit- a short term privilege or authority granted by the City to a person to utilize any limited resources or undertake a limited activity within the municipal water without any right of occupation and possession therein.
- w. Superlight- also called magic light, is a type of light using halogen or metal halide bulb which maybe located above the sea surface or submerge in water. It contains of a ballast, regulator, electric cable and socket. The source of energy comes from a generator or dynamo coupled with the main engine.

Section 6B.02. License Permit, Fishery Grant - It shall be unlawful for any person to take or catch fish or other aquatic products by means of net traps or other fishing gears in the municipal waters of this city or by means of fishing boats or vessels three (3) gross tons or less unless provided with the necessary license and permit issued for the purpose by the City Mayor, It shall be likewise illegal for any person, cooperative, partnership, association or corporation to operate fish corrals oyster, culture beds, mussel culture beds or other aquatic beds, to take a catch “bangus” fry or fry of other species within the jurisdiction of the city without first securing a municipal grant thereof as provided in this ordinance.

Section 6B.03. Person Eligible for Fishing and/or Fishery Privileges

The following are, this ordinance, eligible for fishing and fishery privileges.

- a) Citizens of the Philippines
- b) Cooperatives, partnerships, association or corporation duly registered or corporation duly registered or incorporated under the laws of the Philippines and authorized to transact business in the Philippines and at least sixty per centum (60) of whose capital stock belong wholly to citizen of the Philippines.

It shall be unlawful for persons, cooperatives, partnerships, association or corporation not qualified by the law and this ordinance for the effect, to engage or collecting aquatic products in the municipal water within the jurisdiction of this city.

Section 6B.04. Division and Classification of Municipal Waters. The Municipal waters within the jurisdiction of this city shall be divided and classified as follows:

- A. Mangrove plantation/reforestation, for catching or taking of bangus fry, “kawag-kawag”, or “similia”, for the culture of oyster and green mussels; for seaweed farming; for erection of shallow fish corral, “tangkop”, for sea ranching projects; fish shelters and for non-motorized banca using gill nets or “pukot”.

Zone 1- Starting from boundary lines between the municipality of Pulupandan and Barangay Taloc, Bago City, drawn perpendicular from the coastline and extending two (2) kilometers sea ward from he coastline. This also includes all bays, rivers, and rivers estuaries, creeks and inlets from Barangay Poblacion to Barangay Taloc, Bago City.

- B. For the operation of deep sea fish corral, “baklad” or “punot” and artificial reef projects:

Zone 2- Starting from two (2) kilometers parallel line of zone 1 extending perpendicularly two (2) kilometers seaward from the boundary line of Pulupandan municipality and Barangay Taloc, Bago City and a line drawn parallel to the general coastline.

- C. For the Operation of motorized fishing boats three (3) gross tons or less using mechanical device.

Zone 3- starting from the four (4) kilometers parallel line of zone 2 extending perpendicularly four (4) kilometers seaward from the boundary lines of the municipality of Pulupandan and Barangay Taloc, Bago City, Negros Occidental.

For Erection of fish Corrals: Minimum Annual Rental

Lot No. 2-A from point 15 to point 16	P 750.00
Lot No. 2-B from point 13 to point 14	3,000.00
Lot No. 2-C from point 10 to point 11	7,500.00
Lot No. 2-D from point 8 to point 9	7,500.00
Lot No. 2-E from point 6 to point 7	7,500.00
Lot No. 2-F from point 4 to point 5	7,500.00

For The Catching of “Bangus” Fry or “Kawag-Kawag”

Zone 3 from point 19 to point 25	P15,000.00
Zone 2 from point 4 to point 18	12,000.00
Zone 1 from point 1 to point 3	Gov’t. Service

The aforementioned lots and zones are indicated/shown respectively in the attached plan prepared for the city.

Section 6B.05. Fishery Rentals, Fees, Charges; Preferential Right of Marginal Fishers. The Sangguniang Panlungsod may grant fishery privileges to erect fish corrals, oyster, mussel or other aquatic beds of bangus fry areas, within a definite zone of the municipal waters of this city, as determined by it. Provided, however, that duly registered organizations and cooperatives of marginal fishermen shall have preferential. Right to such fishery privileges; bidding in conformity with the pursuant to an ordinance for the grant of such privileges; Provided finally, that in the absence of such organizations and cooperatives or their failure to exercise their preferential rights, other parties may participate in the public bidding in conformity with the procedures cited on the proceeding sections.

Section 6B.06. Issuance of Individual License In Case There are No Organizations or Cooperatives or Marginal Fisherfolks and No Bidders Opt to Lease Fishing Zones. In the absence of such organizations or cooperatives, or their failure to exercise their preferential rights or after tow (2) notices for the grant of exclusive fishing zone within the municipal waters of this city, the Sangguniang Panglungsod may grant the privilege of catching or taking of bangus fry or fry of other species, the operation of oyster culture beds or other aquatic beds and the erecting of fish corrals within the definite zone of the municipal waters to individuals upon payment of license fees thereof at the rates not exceeding those fixed hereunder:

- 1) Catching of Bangus Fry or fry of other species in zone I area along the general coastline extending twenty five (25) meters seaward at high tide to include all inland waters, river banks, inlets and creeks:

Less than 1,000 square meters	500.00
1,000 sq. m. or more but less than 2,000 sq. m.	800.00
2,000 sq. m. or more but less than 4,000 sq. m.	1,500.00
4,000 sq. m. or more but less than 6,000 sq. m.	2,200.00
6,000 sq. m. or more but less than 8,000 sq. m.	3,000.00
8,000 sq. m. or more but less than 10,000 sq. m.	4,000.00

2) Fish corral erected in the sea (during low tide):	Annual Fees
Less than 3 meters deep	P 1,000.00
3 meters deep or more but less than 5 meters deep	1,500.00
5 meters deep or more but less than 8 meters deep	2,500.00
8 meters deep or more but less than 10 meters deep	4,000.00
10 meters deep or more but less than 15 meters deep	9,000.00
15 meters deep or more	11,000.00
3) Operation of Oyster culture beds, mussel culture beds, and other aquatic beds (per 100 sq.m.)	P 50.00

Section 6B.07. Application for Exclusive Fishery Privileges. Application for any exclusive fishery privileges mentioned in the preceding section shall be made on official form duly approved by the Sangguniang Panlungsod.

Section 6B.08. Qualification of Applicants. All applications shall be processed by the Office of the City Agriculturist and shall be forwarded to the Office of the City Treasurer for the issuance of a receipt. Then to the City Mayor for issuance of individual license, in case where there are no registered organizations or cooperatives and no bidders opt to lease the fishing zones. In the processing of application, the City Mayor shall see to it that the license applied for will not prejudice the public interest and the portion or area from which an application for lease has been presented and it is not covered by subsisting lease.

Section 6B.09. Committee on Auction. In case there are no registered organizations or cooperatives or failure of the same to exercise their preferential rights, a committee on auction hereby created, composed of the City Treasurer, as chairperson and two (2) members of the Sangguniang Panglungsod as members. (In the composition of the Committee on Auction, the Office of the City Treasurer should be resented by the City Treasurer. Membership in said committee is entirely within the discretion of the Sangguniang Panlungsod.)

Section 6B.10. Publication of Notice. The committee on auction shall advertise notice of sealed bid for exclusive fishery privileges in areas or zones of the municipal waters in the city available for erecting fish corrals, or constructing or operating oyster culture beds, mussel culture beds or other aquatic beds, taking or catching bangus fry or fry of other species for propagation purposes by posting said notice in a newspaper published in the locality if any, or in conspicuous places in the locality, such as city hall or barangay halls, for a period of not less than fifteen (15) days.

Section 6B.11. Time and Place of Auction. The Sangguniang Panlungsod shall in a resolution, provide for a notice calling for a sealed bid for the exclusive fishery privileges granted under Section 149 of the Local Government Code of 1991, specifying the time and place for the auction, the amount to be deposited before any exclusive fishery privilege is granted and the bond is guarantee of good faith and/or satisfactory compliance with the terms and conditions of the lease or grant. The bond shall be paid in cash, in real property situated in the Philippines, or surely company authorized for that purpose in an amount not less than one (1) year rental.

Sec. 6B.12. Municipal Concessions and Lease Concerning Fisheries. No lease or concession granted by the Sangguniang Panlungsod under authority of an ordinance approved pursuant to Section 458 of the Local Revenue Code of 1991, concerning fishing and fisheries in streams, lakes, rivers, inland and/or municipal waters in the city shall be valid and enforceable unless reviewed by the Sangguniang Panlalawigan pursuant to paragraph 1, section 468 of the Local Government Code of 1991.

Section 6B.13. Municipal License of Fishing Boat Three (3) Gross Tons or Less. It shall be unlawful for any person, cooperative, partnership, association or corporation to operate fishing boats three (3) gross tons or less without the appropriate fishing boat license issued by the City Mayor. The licensed fishing boats shall be numbered and color coded.

Section 6B.14. License Permit. The privilege or taking, catching or gathering fish or fishery/aquatic products in the municipal waters of this city with nets, traps or other fishing gears with or without using therefore fishing boats or vessels three (3) gross tons or less, shall be granted under ordinary license permit issued by the City Mayor.

KIND OF FISHING GEARS	License Fee per Year
1. Fishermen using nets (gillnets “patuloy” or “pukot”)	
50 to 100 meters length	P 70.00
101 to 200 meters length	100.00
201 to 500 meters length	150.00
500 meters length up	250.00
2. Fishermen using traps (bobob, pangal, bira-bira or tapak)	
100 to 150 pcs.	70.00
151 to 250 pcs.	100.00
251 pcs. up	150.00
3. Fishermen using Hook and Line	50.00
4. Net Enclosure or backyard fish pen in rivers excluding Bago River	
a. with an area of less than 100 sq.m.	250.00
b. with an area of 100 sq. m. to 200 sq.m.	300.00
5. Inland fish cages	
a. with an area of less than 100 sq.m.	3,000.00
b. with an area of 100 sq. m. to 500 sq.m.	5,000.00
c. with an area of 500 sq.m. up	10,000.00
6. Divers License Fee	100.00

MUNICIPAL FISHING BOAT LICENSE	License Fee per Year
1. Non-motorized fishing boat/banca	P 100.00
2. Motorized fishing boat	
a.) with engine of 10 HP or less	150.00
b.) with engine of more than 10 HP but less than 20 HP	300.00
c.) with engine of 21 HP but less than 50 HP	400.00
d.) with engine of 50 HP or more	500.00

Provided, that transient fishermen duly licensed by another municipality shall pay the corresponding license fees imposed by this city when fishing within our municipal waters. The residents of this city who have not been granted a license shall allowed to fish in the municipal waters using hooks and line for their home consumption. Provided, further, that the City Mayor shall grant a fishery privilege of gathering marine mollusks or shells thereof or gathering of other fishery/aquatic

products or culture thereof in the municipal waters. Provided, finally that they shall not fish within two hundred meters (200m) from any fish corral or artificial reef under the exclusive privilege granted by the city in accordance with this ordinance or from the core of any coral reef in the municipal waters of this city.

Section 6B.15. Regulating the Use of Compressor in Fishing. It shall be unlawful for any person, cooperative, partnership, association or corporation to fish in the municipal water of the city with the use of compressor in gathering fish under water; provided that this prohibition shall not apply to gathering of marine mollusks or the shells thereof, duly licensed by the city.

Section 6B.16. Shell Diver's License. A shell diver's license authorizing the holder to use compressor in taking marine mollusks or shells thereof in the municipal waters of the city, may be issued to any qualified person upon application filed with the City Mayor, or a duly authorized representative and upon payment of the required fees.

Section 6B.17. Ban on Fishing Using Active Gear. It shall be unlawful for any person, association, corporation, partnership or cooperatives to engage in fishing in municipal waters of the city using active gears.

Section 6B.18. Regulating the Use of Fine-Meshed Nets. It shall be unlawful for any person, association, corporation, partnership or cooperatives to engage in fishing in municipal waters of this city using fine-meshed nets as defined in this ordinance, provided, however, that this prohibition shall not apply to the catching of the following species of fish:

- a. Kuyog (Family Siganidae), Bagus fry (Family Chanidae), Sugpo fry (Family Penaidae), Gusaw fry (Family Mugilidae), Glass eels and elves (Family anguillidae) and Bunog-bunog (Family Gobiidae); and
- b. Other species which by nature are small but already mature, such as but not limited to hipon (Acetes sp.). gurayan and lobo-lobo (Family Engraulidae)

Section 6B.19. Fishing Through Explosives, Noxious or Poisonous Substances, and/or Electricity. Pursuant to section 88 of Republic Act 8550 otherwise known as the "Philippine Fisheries Code of 1998", fishing through explosives, noxious or poisonous substances, and/or electricity is prohibited in all Philippine waters including the municipal waters of this city.

Section 6B.20. Illegal Use of Superlights. It shall be unlawful to engage in fishing with the use of superlights in municipal waters of this city, provided, that gratuitous permit to use superlights in fishing within the municipal waters may be used by the City Mayor in consultation with FARMC to any government or private research and educational institution for research, experimental, educational and scientific purposes subject to terms and conditions that the local chief executive may deem wise to impose.

Section 6B.21. Banning the Taking or Catching, Selling, Possessing, or Transporting of Sabalo (Full-grown Bangus or Milkfish). It shall be unlawful to any person, association, corporation, partnership or cooperatives to take or catch Sabalo in municipal waters of this city or to sell, possess or transport the same whether dead or alive; provided, that the City Mayor may issue a special permit in favor of government agencies, institutions engaged in research work on Sabalo.

Section 6B.22. Banning the Taking, Catching, Selling, Collecting, Gathering, Utilizing, Possessing, Transporting, Removing, Exporting or Disposing of Marine Turtles to Include Soft-shelled or Fresh Water Turtles, Turtle Eggs or Any of Its By-Products. No person, association, corporation, partnership or cooperatives shall

take, catch, sell, collect, gather, utilize, possess, transport, remove, export or dispose marine turtles to include soft-shelled or fresh water turtles, turtle eggs or any of its by-products within the jurisdiction of this city.

Section 6B.23. Banning the Taking, Catching, Selling, Purchasing, Possessing, Transporting and Exporting of Dolphins. No person shall take, catch, sell, purchase, possess, transport, remove, export or dispose dolphins, dead or alive in any state of form, whether raw or processed within the jurisdiction of this City. It shall likewise be unlawful to wound or kill dolphins in the course of catching fish. Dolphins which are accidentally included in the catch by any gear shall immediately be released unharmed in the sea; otherwise, the liability shall be deemed to still exist. Dead dolphins that are washed to the seashore shall be surrendered to the Office of the City Agriculturist for proper disposition.

Section 6B.24. Use of Coloring in Fish. It shall be unlawful for any person to use formalin in preserving fish and fishery/aquatic products or in any manner, in order to maintain its physical quality which are intended for human consumption, to sell, or in any manner dispose of or profit any fish or fishery/aquatic products which have been contaminated by formalin.

Section 6B.25. Pollution of Waters. It shall be unlawful for any person to place, cause to be placed, discharge or deposit, or caused to be discharged or deposited, or to pass or place where it can pass into waters within the jurisdiction of the City, petroleum, acid, coal or oil, tar, aniline, asphalt or bitumen, or residuary products of petroleum or carbonaceous materials or substances, molasses, mining and mill tailings or any refuse, liquid or solid, from any refinery, gas house, tannery, distillery, chemical works, sugar central, mill or factory refuse of any kind or any sawdust, shavings, slabs, edging, or any refuse of ship, agriculture farms or fishponds or any substances or materials that will pollute the water and directly or indirectly deleterious to fish or fishery/aquatic life.

Section 6B.26. Marine Aquarium Fauna. No person shall be allowed to gather, collect, sell or transport any kind of marine aquarium fishes, corals, or sponges within the jurisdiction of the City without first securing a special permit; provided that, the Mayor upon the recommendation of the City Agriculturist, may issue a special permit to transport, sell, collect marine aquarium fishes to any person subject to such terms and conditions as the City may impose, and a gratuitous permit to gather, collect or transport aquarium fishes, corals or sponges in favor of any government agency/institution engaged in scientific, educational and research work in fisheries, subject to such terms and conditions as the City may impose.

Section 6B.27. Report of Fish Caught: Any individual entity who has obtained a fishery grant or license to take or catch fish in the municipal waters of the city shall submit to the City Agriculturist a monthly report in triplicate copies, showing the kind, quantity and value, if sold, of fish caught during the month, on the tenth (10th) day of the succeeding month.

Section 6B.28. Restriction. License and Permits issued, and contracts executed under this Ordinance shall contain provisions to the effect that:

- (a) No fishing shall be allowed within the distance of two hundred (200) meters, from fish corrals in marine fisheries or one hundred (100) meters in fresh water fisheries, unless they belong to the same licensee or grantee.
- (b) Fish corrals shall be entirely opened during close reason period or periods established by the Department of Agriculture for the passage of fish to enable a considerable number to reach spawning grounds.

- c) Nothing in the license/grant shall be construed as permitting grantee, licensee or permittee to undertake any construction which will abstract the free navigation in any streams or lakes, rivers or the marine areas of the municipal waters or impose the flow and ebb to and from the area.
- d) The licensee agrees unconditionally to comply with all the laws, decrees, order, rules and regulations governing fishing now or which may hereafter be promulgated.
- e) The licensee assumes responsibility for any and all the acts of his agents and employees of the contractors connected with his fishing operation.
- f) Failure to pay any fee and/or file a bond when due as prescribed in the permit, license, contract or lease shall be sufficient reason for cancellation of the license permit or contract.
- g) The lessee shall put up its own markers on its leased area.

Section 6B.29. Implementation/Prosecution. For effective and efficient implementation of this ordinance and the rules and regulations that may be promulgated by virtue of this ordinance, members of the PNP-MARIGROUP, Philippine Coast Guard, fishery law enforcers/deputy fish wardens and all other law enforcement agents authorized by existing laws to enforce this ordinance and the summarily confiscate, and impound any fishing boat illegally engage in fishing activities, including its catch, fishing equipment and instruments in favor of the government, provided that the local prosecutor or local chief of police shall have the exclusive authority to prosecute any violation of the provisions of applicable fishery laws.

Section 6B.30. Penalty. Violation of any of the Provisions of this ordinance shall be punished for each offense by a fine of not less than three thousand pesos (3,000.00) but not exceeding five thousand (P5,000.00) pesos or imprisonment of a period not exceeding six (6) months, or both such fine and imprisonment at the discretion of the court.

Section 6B.31. Compromise. The City Mayor is hereby authorized to compromise any case arising under any provision of this ordinance, before the case has been filed in court, provided that the fine shall not be less than four thousand pesos (P4,000.00) per violation plus the confiscation of the nets, fish and fishery/aquatic products, if any.

Article C. Rentals of Government Facilities including Heavy Equipment

Section 6C.01. Imposition of fee. A rental fee is imposed for the use of real properties owned by the city at the following rates:

- 1) Land owned by the city for residential, per square meter, per annum:

In the Poblacion	P 10.00
In the barangay	5.00
- 2) Agricultural land of the city, per hectare, per annum 10,000.00
- 3) Commercial land, per annum, per square meter P 50.00
- 4) Buenos Aires Mountain Resort:

4.a. Family Cottage 1 (good for 6 pax)	1,500.00/day
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4.b. Family Cottage 2, 3 & 4 (good for 7 pax)	3,500.00/day
Extra person @	150.00/day
4.c. Dormitory (non-aircon)	P200.00/person/day
4.d. Close Cottages (non-aircon)(4 pax)	800.00/day
4.e. Close Cottages (aircon)(4 pax)	1,200.00/day
4.g. Shed Houses	200.00/day
4.h. Pavillion 1	400.00/day
4.i. Pavillion 2	600.00/day
4.j. Pavillion 3	1,000.00/day
4.k. Pavillion 4 (good for 80 pax)	1,800.00/day
4.l. Barangay Booths	400.00/day
4.m. Entrance Fee	P50.00/person (adult) /P30.00/12 yr. old & below
4.n. Parking Fees:	
1. Motorbikes/bicycles	20.00
2. Tricycle	40.00
3. Light Vehicles (6-10 passengers)	60.00
4. Heavy Vehicles (more than 10 passengers)	80.00
4.o. Function Room new (aircon)	
1. Janet E. Torres Hall (50 pax)	1,500.00/day
2. Don Jorge L. Araneta Hall (35-40 pax)	1,500.00/day
4.p. Gymnasium (good for 600 pax)	3,000.00/day
4.q. Kitchen with Mess Hall with refrigerator and gas stove:	
Group of 20 pax - up	1,000.00/day
Group of 19 pax - below	500.00/day
4.r. Asaw-asaw Hall (35-50 pax)	1,200.00/day
4.s. Farmer's Training Center (includes Asaw-asaw Hall)	2,500.00/day
4.t. Beddings (foam, pillow, bedsheet and blanket)	150.00/set/day
foam	100.00
pillow	50.00
bedsheet	50.00
blanket	50.00
4.u. Exclusive use of 20-meter swimming pool and Kiddie pool whole day (8 hours)	4,000.00
4.v. Exclusive use of 50-meter swimming pool inclusive of shed houses and Pavillion 4 whole day (8 hours)	7,000.00
4.w. Exclusive use of Kiddie Pool (Olympic) inclusive of shed houses whole day (8 hrs.)	3,500.00
4.x. Hostel Rooms	1,250.00/day
4.y. MYT Suites	2,000.00/day
5) Rafael M. Salas Park and Nature Center:	
5.a Private Rooms	500.00/day
Extra Mattress	100.00/day

5.b	Dormitory	100.00/person
5.c	Function Room (inclusive of TV, DVD Player, Karaoke and Overhead Projector with screen)	800.00/day
5.d	Don Ramon Lacson House w/o bedding	1,500.00/day
5.e	Big Shed House	300.00/day
5.f	Small Shed House	150.00/unit/day
5.g	Entrance Fees	20.00/adult 10.00/child 20.00/motor vehicle
5.h	Daytime stay	50.00/person
	Bedding	80.00/set
	Mattress	50.00
	Pillow with case	10.00
	Blankets	10.00
	Bed sheet	10.00
	Use of Freezer space	200.00/day
	Use of Stove	100.00/day
6)	Bago City Coliseum and Cultural Center:	
6.a	Basketball / Volleyball	
	Professional	33,000.00/day
	Amateur	16,500.00/day
	Practice game with lights	400.00/hour
	Practice game without lights	300.00/hour
6.b	Boxing	
	Professional	33,000.00/day
	Amateur	16,500.00/day
6.c	Derby (Special Derby)	35,000.00/day
6.d	Cultural Show (One day free rehearsal)	16,500.00/day
6.e	Concert (One day free rehearsal)	16,500.00/day
6.f	Stage Show (One day free rehearsal)	16,500.00/day
6.g	General Assemblies (Civic, Religious and Mandated Organizations)	
		First Two hours P2,200.00 and the succeeding hours at P1,100.00/hour
6.h	Weddings, Reunions, Birthdays Anniversary and the likes	
		First Two hours P2,200.00 and the succeeding hours at P1,100.00/hour
6.i	Graduation Rites for Private Schools; Package Deal, with lights and sound system:	
	Four (4) hours only	P 2,000.00
	Succeeding Hour/s	P 1,000.00
6.j	JS Prom for Private Schools; Package Deal, with lights and sound system:	
	Four (4) hours only	- P 2,000.00
	Succeeding hour/s	- P 1,000.00

- 6k. Political Rallies or Activities; Package Deal with lights and sound system:
 Two (2) hours only - P 2,200.00
 Succeeding Hour/s - P 1,100.00
- 6l. Rental of VIP Room only: VIP Room (Tan Juan) - P 1,000.00/day
 VIP Room (Church) - 700.00/day
- Note:
1. For additional lamps or bulbs - P250.00 per hour, per bulb
 2. Use of electric fans - additional P250.00 per hour, per fan.
 3. Rental must be in cash basis, to be paid before the affair.
 4. Booking must be made one (1) week before the affair with the Mayor's Office.
 5. Booking must be strictly observed; no cancellation of the schedule should be allowed and payment is deemed forfeited.
- 7) Bago City Community Center P3, 000.00/4 hours w/ aircon
 750.00/hr. – excess
- 8) Balay ni Tan Juan
 Entrance Fee 25.00/person
 20.00/student (private school)
 10.00/student (public school)
- 10) Bago City Panaad Booth
 a. Old Building only P 1,500.00/day
 b. Kiosk P 500.00/day
- 10) Kipot Twin Falls
 Shed Houses P 300.00/day
 Entrance 30.00/adult
 15.00/child
- 11) Bantayan Park:
- 11.a) Multi-Purpose Center P2,000.00/8 hours
 250.00/hr.– excess
- 11.b) Bantayan Park Activity Center (Octagon) P 500.00/day without
 sound system
 P1,000.00/day with sound
 system
- 11.c) Livelihood Kiosks 1,000.00/month
- 11.d) Temporary use of Bantayan Park Grounds including skating rink
 @5.00/sq.m/day
- 11.e) Commercial Building Bantayan Park P 3,000/month
- 12) Manuel Y. Torres Sports Complex (Grandstands and Grounds)
- 12.a) Rental Fee:
 Day Activity P5,000.00
 Night Activity P10,000.00
- 12.b) Badminton Court P100.00/hr/court
- 12.c) Tennis Court P50.00/hr/court
- 12.d) Table Tennis Hall P100.00/hr/table
- 12.e) Wall Climbing Facility P300.00/hr
- 12.f) Swimming Pool (until 5PM only)
 Entrance Fee P1,000.00/day
 P20/adult
 P10/children
- 12.g) Athletes' Quarters and Mess Hall P1,000.00/day

13) Ramon Torres National High School Gymnasium		
13.a Basketball/Volleyball		
Professional		10,000.00/day
Amateur		5,000.00/day
Practice game with lights		200.00/hour
Practice game without lights		150.00/hour
13.b Boxing		
Professional		10,000.00/day
Amateur		5,000.00/day
13.c Derby (Special Derby)		10,000.00/day
13.d Cultural Show (One day free rehearsal)		5,000.00/day
13.e Concert (One day free rehearsal)		5,000.00/day
13.f Stage Show (One day free rehearsal)		5,000.00/day
13.g Other Activities		2,000.00/day

Note:

1. For additional lamps or bulbs - P250.00 per hour, per bulb
2. Use of electric fans - additional P250.00 per hour per fan.
3. Rental must be in cash basis, to be paid before the affair.
4. Booking must be made one (1) week before the affair with the Mayor's Office.
5. Booking must be strictly observed; cancellation may be allowed but payment is forfeited.

14. ABAP Gym

14.a Boxing		
Professional		5,000.00/day
Amateur		2,500.00/day
14.b Derby (Special Derby)		5,000.00/day
14.c Cultural Show (One day free rehearsal)		2,500.00/day
14.d Concert (One day free rehearsal)		2,500.00/day
14.e Stage Show (One day free rehearsal)		2,500.00/day
14.f Other Activities		1,000.00/day

Note:

1. For additional lamps or bulbs - P250.00 per hour, per bulb
2. Use of electric fans - additional P250.00 per hour, per fan.
3. Rental must be in cash basis, to be paid before the affair.
4. Booking must be made one (1) week before the affair with the Mayor's Office.
5. Booking must be strictly observed; cancellation may be allowed but payment is forfeited.

15. Multi-Purpose Building Marhil Subdivision

Day Activity (until 5PM)	P1,000.00
Night Activity (5-10PM)	P1,000.00

16. Jubilee Building Function Hall (until 5PM)

P500.00/day

17. Office spaces of Government Buildings

100.00/ sq.m./mo.

18. Temporary use of open spaces

@5.00/sq.m/day

19. Canopy rentals (maximum of 7 days only)

Big	P200.00/day
Small	100.00/day

20. Plastic Chairs (maximum of 7 days only)

5.00/chair

21. Tables (maximum of 7 days only)

20.00/table

22. Use of Tricycle Terminal

P5,000.00/TODA/annum

23. Rental rates of Heavy Equipment

Name of Equipment	Government Rental Rate/hour	Private Rental Rate/hour
Wheel Mounted Backhoe	700.00	770.00
Crawler Mounted Backhoe	1,272.00	1,398.00
Komatsu Bulldozer	1,883.00	2,096.00
Caterpillar Bulldozer	1,883.00	2,096.00
Vibratory Roller	1,248.00	1,371.00
Pay Loader	1,100.00	1,209.00
Backhoe Loader	1,033.00	1,135.00
Road Grader	1,799.00	1,977.00
Concrete Saw	116.00	127.00
Concrete Mixer	143.00	157.00
Ford Truck	590.00	648.00
Dump Truck	1,119.00	1,230.00

* Note: One (1) day rental is equivalent to eight (8) hours

Section 6C.02. Time and manner of payment. The fees imposed herein shall be paid to the City Treasurer or his representative on or before its use.

Section 6C.03 Surcharge for late payment. Failure to pay the fee prescribed in this article within the time required shall subject the person using or occupying the land or building to a surcharge of twenty-five (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Article D. Stalled Vehicle Towing Charge

Section 6D.01. Imposition of Fees. – Owners or operators of any motor vehicle that breaks down on any street within the jurisdiction of Bago City Police Office, the Motorpool Division, General Services Office of the City Government of Bago shall abate the same by towing the vehicle. Said owner or operator shall pay a towing fee based on the following:

1. Vehicle with gross capacity weight of 4,000 kilograms or less:
 - a) First five (5) kilometers P1,000.00 Pesos and the succeeding kilometers P100.00 Pesos.
2. Vehicles with gross capacity weight of more than 4,000 kilograms
 - a) First five (5) kilometers P1,500.00 Pesos and the succeeding kilometers P200.00 Pesos.

Section 6D.02. Time of Payment. The towing fee shall be paid to the City Treasurer before the impounded vehicle is released to its owner.

Section 6D.03. Administrative Provisions. The owner or operator of any motor vehicle that breaks down on any street within this city shall within six hours take it away so that it may not cause any public nuisance or traffic hazard. In case it is involved in a traffic accident, the owner or operator shall only take it away after a police officer has conducted the necessary investigation or when the police officer conducting the investigation has given the permission to the owner or operator of said vehicle to take it away. If the owner or operator refuses or fails to take it away within a certain period of

time given to him, the Motorpool Division, General Services Office, shall abate the same by towing it to the Police Station and its owner or operator shall pay the corresponding towing fee prescribed herein.

Section 6D.04. Penalty – The owner or operator of a motor vehicle that fails or breaks down and causes obstruction to vehicular or pedestrian traffic in any city street by reason of his negligence in the proper maintenance or care of the vehicle, shall be punished by a fine of TWO HUNDRED PESOS (P200.00). The fact that the vehicle broke down in any street shall be considered 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 Bago City Police Office. Failure to do so shall be punishable by an additional fine of fifty pesos (P50.00).

Section 6D.05. Impounding Charge – An additional impounding charge prescribe in Article W, Chapter 3 herein, shall also be collected for each day or fraction thereof that the vehicle remains impounded.

Article E. PARKING CHARGES

Section 6E.01. Imposition of Fees. – The Sanggunian Panlungsod shall designate areas in Bago City as places for parking with pay. The fee to be collected on the parking spaces shall be five pesos (P5.00) for the first two hours or fraction thereof and two pesos (P2.00) for every additional hour or fraction thereof, provided that the total fee shall not exceed thirty-five pesos (P35.00) a day for a single vehicle. Furthermore, buses and trucks shall be charged ten pesos (P10.00) for the first two hours or fraction thereof and four pesos (P4.00) for every additional hour or fraction thereof, provided that the total fee shall not exceed seventy pesos (P70.00) for a single vehicle. An amount of thirty-five pesos (P35.00) shall be collected from the owner, operator, or driver of motor vehicle who loses his parking fee ticket and seventy pesos (P70.00) in the case of trucks and buses.

Section 6E. 02. Manner of Payment and Issuance of Parking Tickets. – The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative, who shall issue the corresponding parking tickets thereof.

Article F. - BAGO CITY HOSPITAL CHARGES

Section 6F.01 Imposition of Fees. - There is hereby levied and collected fees on the health services rendered in government hospitals within its territorial jurisdiction:

I. Room and Board		
A. Wards	400/day w/ PHIC	200.00
B. Private room	Air-Conditioned	900.00
	Non-Aircon	700.00
C. Operating room	Minor	800.00
	Medium	1500.00
	Major	2500.00
D. Delivery room		
Primipara	500/day w/ PHIC	500.00
Multipara		200.00
E. Labor Room	First 3 hours	150.00
	Succeeding hours	50.00

F. OB Ward	400/day w/ PHIC	200.00
G. Recovery Room	First 2 hours	200.00
	Succeeding hours	100.00
H. Observation Room		200.00
I. Emergency Room		150.00
II. Charges for Procedures done at ER and OPD		
1. Dressing of wounds		
	Small	75.00
	Large	100.00
2. Suturing of Wounds		
3. Circumcision		
4. Ear boring		
5. Removal of Foreign Body		
6. Excision of Cyst		
7. Removal of Sutures		
8. Debridement		
	Small/Medium	150.00
	Large/Multiple	300.00
9. NGT insertion		
10. Gastric Lavage		
11. Catheter Insertion		
12. IV insertion		
13. Blood Extraction		
14. Incision and Drainage		
15. Intramuscular Injection of Medicines		
16. Rectal Examination		
17. Suctioning		
18. Internal Examination		
19. Endotracheal Intubation		
20. Ambu bagging		
21. Cleansing Enema		
22. SS. Enema		
24. Dilatation and Cutterage		
25. Excision of Breast Mass		
25. Cauterization		
III. Miscellaneous Fees		
1. Consultation		
	During Office Hours	75.00
	After Office Hours	200.00
	Holidays/Weekends	200.00
2. Pre-Natal Check up		
3. Oxygen Usage		
4. Nebulization		
5. ECG (Electrocardiogram)		
6. Doppler (Fetal Heartbeat Monitoring)		
7. Ambulance		
	Bacolod	500.00
	Silay	1,000.00
8. Bili Lamp		
		25.00 per hour
IV. Electric Current Charges (per day)		
1. Electric Fan		
2. TV		
3. Cassette (Radio)		
5. Electric Iron		
6. Bread Toaster		

7. Electric Stove	100.00
8. Family computer	100.00
9. Suction Apparatus (owned by patient)	100.00
10. Water Heater	100.00
11. Cellphone/Laptop chargers	50.00
12. Nebulizer (owned by patient)	50.00
V. Laboratory Charges	
A. Hematology	
1. CBC	150.00
2. Platelet Count	150.00
3. Hemoglobin (Hgb)	100.00
4. Hematocrit (Hct)	100.00
5. Reticulocyte Count	100.00
6. CTBT	70.00
7. CBC w/ Platelet count	220.00
8. RBC / Hemoglobin	150.00
9. WBC and Differential count	150.00
10. Lee White Clotting Time	150.00
11. CBC w/ Blood Typing	220.00
12. RBC	150.00
B. Serology	
1. RH Typing	100.00
2. ABO Grouping (Blood Typing)	100.00
3. ASO Titer	400.00
4. HBsAg	225.00
5. Anti-HBs	400.00
6. Widal's Test	200.00
7. VDRL	120.00
8. Crossmatching	150.00
C. Blood Chemistry	
1. FBS/RBS/2HHPPBS	120.00
2. Cholesterol	180.00
3. HDL – Cholesterol	170.00
4. LDL – Cholesterol	170.00
5. Triglyceride	205.00
6. Lipid Profile	600.00
7. Creatinine	150.00
8. Blood Urea Nitrogen (BUN)	150.00
9. Uric Acid	130.00
10. Bilirubin	120.00
11. SGPT	170.00
12. SGOT	170.00
13. Sodium (Na)	200.00
14. Potassium (K+)	200.00
15. A/G Ratio	175.00
16. Total Protein	80.00
17. Chloride	200.00
18. Albumin	150.00
D. Clinical Microscopy	
1. Urinalysis (Routine)	75.00
E. Microbiology	
1. Acid Fast Staining	260.00
2. Gram Staining	130.00

F. Parasitology	
1. Fecalysis (Routine)	55.00
2. Stool Exam Concentration Method	100.00
3. Stool Occult Blood	150.00
G. Histopathology	
1. PAP Smear	150.00
H. Miscellaneous	
1. Pregnancy Test (Quicksticks)	200.00
Pregnancy Test (Gravindex)	150.00
2. Sperm Count	175.00
3. Newborn Screening Test	600.00
4. Expanded NBS with PHIC	1,000.00
5. Expanded NBS without PHIC	1,500.00
VI. Radiology	
1. Chest X-ray PA/AP view	175.00
2. Chest X-ray PAL/APL view	270.00
3. Chest Bucky	200.00
4. Skull APL	350.00
5. Skull Water's View	270.00
6. Mandible PA/Oblique	370.00
7. Skull Towne's View	300.00
8. Thoraco Lumbar APL Views	560.00
9. Lumbosacral APL Views	560.00
10. Cervical Spine APL Views	350.00
11. Abdomen Supine/Upright	250.00
12. Pelvis AP Views	250.00
13. Upper Extremity APL Views	350.00
14. Lower Extremity APL Views	350.00
VII. Other Special Charges	
1. Cardiac Defibrillator	70.00/shock
2. Cardiac Monitor (ward)	300.00/day or 25.00/hr.
3. Pulse Oxymeter	250.00/day or 30.00/hr.
4. Suction Machine	175.00/use
5. Medical/ Surgical (ICU/OR)	
-w/ pulse oxymeter	270.00/day or use
-w/ respirator (excluding oxygen)	6.50/kilo
-w/ cardiac monitor	270.00/day or use
-w/ cardiac monitor/respirator	550.00/day or 30.00/hr.
-respirator tubing per piece	1,000.00/pc.
6. Incubator (NICU)	250.00/day
7. Pediatric SCU/ICU	
- w/ Billi Lamp	20.00/hr.
- Incubator	270.00/day or use
8. Cautery Machine	
(minor OR)	170.00
(major OR)	370.00
9. Medical Certificate	50.00
10. Medico-legal Certificate	100.00
11. Other Certification	50.00
12. Morgue Fee	50.00 per hour
VIII. Medical Supplies	
1. Macro Set	70.00
2. Micro Set	70.00
3. Blood Set	95.00
4. Solu Set	245.00
5. Intravenous Needle (G18;G20;G22;G24)	85.00

6. Syringes with needle		
	10ml	20.00
	5ml	15.00
	2.5ml	15.00
	20ml	20.00
	50ml	65.00
7. Tuberculine syringe or 1cc syringes		20.00
8. Disposable Needle (G26;G23;G19)		7.00
9. NGT (all sizes)		55.00
10. Asepto syringe		65.00
11. Endotracheal Tube (All sizes)		95.00
12. Mouth Guard (All sizes)		110.00
13. Suction Catheter (All sizes)		55.00
14. Oxygen Mask with tubing (adult)		95.00
15. Oxygen Mask with tubing (pedia)		95.00
16. Oxygen Cannula (Pedia & Adult)		95.00
17. Heplock		45.00
18. Nebulizer Kit		150.00
19. Sutures		
	Vycril 2.0	450.00
	Vycril Rapid 2.0	450.00
	Vycril Rapid 2.0, 3.0	450.00
	Vycril Braided 2.0, 3.0	450.00
	Silk Braided 2.0, 3.0	250.00
	Silk w/ cutting needle 2.0,3.0,4.0	250.00
	Silk Round J&J 2.0,3.0	250.00
	Chromic cutgut 2.0,3.0,4.0	250.00
20. Foley Catheter		55.00
21. Straight Catheter		55.00
22. Urine Bag		55.00
23. KY Jelly		20.00
24. Diaper		60.00
25. Plaster of Paris 4X5		255.00
	Plaster of Paris 6X5	355.00
26. Wadding sheet		150.00
27. Elastic Bandage 2X5		65.00
	Elastic Bandage 4X5	65.00
28. Gauze Bandage		50.00
29. Plaster		50.00
30. 1 Pack Sterile OS		35.00
31. 1 Pack sterile cotton		35.00
32. Gloves Surgical		45.00
33. Face Mask		10.00
34. Cord Clamp		25.00
35. Padded Tongue Depressor (Adult)		25.00
36. Padded Tongue Depressor (Pedia)		25.00
37. Tongue Depressor (Neonate)		15.00
38. Microtainer with EDTA & Syringe		50.00
39. Surgical Blades		
	No.10	25.00
	No.11	25.00
	No.12	25.00
	No.15	25.00
	No.20	25.00

40. Penrose Drain 1/4	60.00
41. Penrose Drain 1/2	60.00
42. Specimen cup	10.00
43. Hydrogen Peroxide 500 ml	75.00
44. Suction Bulb (Pedia)	40.00
45. ID Bracelet (Adult)	40.00
46. ID Bracelet (Pedia)	40.00

Section 6F.02 Time and Manner of Payment. - The Fee shall be paid to the City Treasurer or his Deputy before the physical examination is made and the Medical Certificate is issued.

Section 6F.03 Administrative Provision.

- a) Individuals engage in an occupation or working in establishment , the nature of which occupation or business is in connection with the preparation of food or foodstuffs whether cooked or in raw form are hereby required to undergo a physical examination once every six months.
- b) Owners and managers or operators of the establishment shall see to it that their employees who are required to undergo physical examinations have been issued the necessary medical certificates.
- c) The City Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of applicant, the date and the purpose for which the examination was made.
- d) Officials and Employees of the City Government of Bago shall be exempted from payment of all fees and charges herein provided except for medicines and other laboratory services not available at the hospital.

Article G. RENTAL OF CITY CEMETERY LOTS

Section 6G.01. Imposition of Fees. The following shall be the prescribed rental rates of burial lots in the different cemeteries in the City of Bago:

1. Barangay Sampinit

- a. Level I - P3,000.00 for six (6) years.
- b. Level II, III and IV are no longer available.
- c. Bone-niche structures – P2,500.00/unit for five (5) years

2. Barangays Ma-ao, Sagasa and Abuanan

- a. Level I - P3,000.00 for six (6) years.
- b. Level II - P1,500.00 for six (6) years.
- c. Level III - Is no longer offered in the Cemetery
- d. Level IV – Free of Charge
- e. Bone-niche structures – P2,500.00/unit for five (5) years

Section 6G.02. Zonal Classification.

- A. The following shall be the zonal classification of all cemeteries in Bago City:
 - a. Level I- Comprises the niches built by the City around the perimeter area;

- b. Level II- designed for an owner-built pantheons or burial vaults;
- c. Level III- intended for family plots; and
- d. Level IV- intended as free burial lots for war veterans, elected city officials and the marginalized sectors of society (ie. Paupers, unclaimed bodies, and deserving members of the bureaucracy) Burial lots provided in this level are non-transferrable.

Section 6G.03 - Time of Payment - The fee shall be paid to the City Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid annually within twenty (20) days before the anniversary date of the initial payment made.

Section 6G.04 Surcharge for Late Payment - Failure to pay the fee prescribed in this article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 6G.05 Interest for Late Payment - In addition to the surcharge imposed herein, there shall be imposed an interest of fourteen percent (14%) per annum upon the unpaid amount from the due date until the fee is fully paid.

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

Section 6G.06. Miscellaneous Regulating Provisions.

1. For purpose of uniformity, the owner thereof is only allowed to construct a maximum of two (2) layers of niche or burial vault or pantheons with a total height of two (2) meters, within the three levels (II, III and IV)
2. That the said lots are not transferable to any person other than that mentioned in the Deed of Sale with Option to Repurchase (in favor of the City), between the parties concerned. That is, should the owner decide to sell the said lot, the City has the preferential right to repurchase the same at a price then prevailing as provided for in the most recent ordinance setting such provisions.
3. In the case of Level II, no advance purchase of the said burial lots shall be allowed; that is, before the occurrence of death of the person the same is intended for. However, in Level III, advance purchase of the said lots maybe allowed; provided the same is made on full-cash basis.
4. The disposition scheme of the burial lots within Level IV is left at the sound discretion of the Local Chief Executive and the Sangguniang Panglungsod, in an appropriate Resolution effecting the same.
5. Whenever possible and practicable, the same provisions of this Ordinance shall hold through and be applicable to such other extension cemetery sites in barangays within the City (ie. Ma-ao, Don Jorge L. Araneta, Sagasa and Abuanan.)

Section 6G.07. Administrative Provisions -

a) Permit to construct - Any construction of whatever kind of nature in the public cemetery, whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the City Mayor, upon presentation of the recommendation of the City Health Officer.

b) **Renewal of Lease** - In case a lessee intends to renew the lease after its termination, he must inform the City Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding rental fees therefore.

It shall also be the duty of the City Treasurer to prepare and submit to the Barangay Captain a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two weeks prior to the expiration date of the lease.

c) **Register** - The City Treasurer shall keep a register on account of the cemetery, together with such additional information as may be required by the Sangguniang Panlungsod.

Article H. Rental Fee on Mineral Lands

Section 6GH01. Definitions. When used in this Article:

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

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

Section 6H.02. Collection of Fee. There shall be collected an annual rental fee from the lessee of mineral lands in this city for the exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:

a. On coal-bearing public lands

Five pesos (P 5.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and

Ten pesos (P 10.00) per hectare or fraction thereof for each and every year thereafter during the lease period.

b. On public lands bearing quarry resources

Fifty pesos (P50.00) per hectare or fraction thereof for each and every year during the lease period

c. On all other mineral lands containing metallic or non-metallic minerals under existing mining laws and decrees.

Ten pesos (P10.00 per hectare, or a fraction thereof for each and every year during the lease period.

Section 6H.03. Time of Payment. The rental fee shall be paid in advance to the City Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

Article I. Occupation Fee for Mining Claims

Section 6I.01. Definition. When used in this Article *Occupation Fee* is a fee payable by any locator or occupant of any mining claim.

Section 6I.02. Collection of Fee. There shall be collected an annual occupation fee on locator, holder or occupant of mining claim in the amount of Fifty Pesos (P 50.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

Section 6I.03. Time of Payment. The fee shall be payable to the City Treasurer on the date of registration of the mining claim and on the same date every year thereafter, until the lease covering the mining claim shall have been granted.

Section 6I.04. Administrative Provisions. The City Treasurer shall keep a list of all registered mining claims indicating therein the name of locators, area in hectares and date of registration.

Article J. Slaughter and Corral Fees

Section 6J.02. Imposition of Fees.

	Summary of Fees/Charges	
	Hog	Cattle/Carabao
Corral Fee	1.00/hd	2.00/hd
Ante Mortem	1.00/hd	4.00/hd
Post Mortem	0.25/kg	0.25/kg
Inspection Fee	5.00/hd	20.00/hd
Slaughter Fee	1.00/kg	1.00/kg
Permit fee to Slaughter	12.50/hd	30.00/hd
Total Per Head	19.50/hd	56.00/hd
Total Per Kilo	1.25/kg	1.25/kg

Additional Fees	Hog	Cattle/Carabao
Scale Fee	5.00/hd	10.00/hd
Facilities Fee	5.00/hd	10.00/hd
Entrails Fee (Water & Electricity)	5.00/hd	10.00/hd
Washing Fee (Pre & Post Slaughter)	5.00/hd	10.00/hd
Meat Delivery Fee / Hauling Fee	25/hd	35.00/hd
TOTAL	45.00/hd	75.00/hd

Section 6J.03. Slaughterhouse Operation and Management.

1. The operation of the New Bago City Slaughterhouse shall be under the OFFICE FOR VETERINARY SERVICES, headed by the City Veterinarian Officer.
2. Meat Inspection shall be handled by the Meat Inspector.
3. The Office of the City Treasurer shall handle the collection of fees.
4. The slaughterhouse operation shall observe Hygiene an Sanitation Program, Good Manufacturing Practices (GMP) and Sanitation Standards Operating Procedures (SSOP).

5. Meat Inspectors and Meat Butchers shall comply with the personnel requirements set by the LGU in accordance with the GHSP.
6. All working personnel shall pass the medical examinations declared fit to work before hiring and shall maintain a high degree of personal hygiene before entering the slaughterhouse premises to prevent meat contamination.
7. Solid and liquid waste shall be disposed according to the Ecological Solid Waste Management Act of 2000 (Republic Act 9003) and Clean Water Act (Republic Act 9275); and wastes are collected in suitable containers and disposed in a sanitary manner.
8. Effective measures to control insects and rodents shall be maintained at all times.
9. There shall be an adequate supply of potable water to meet the water requirements in the slaughter and cleaning of food animals.

Section 6J.04. Rules and Regulations.

1. Entry of animals will only be through designated entry points.
2. Booking time of animals to be slaughtered is from 1:00 P.M. to 5:00 P.M. daily.
3. The “all-in-all-out” policy (A.O32) shall be strictly implemented. All animals delivered for slaughter for the day shall all be slaughtered within the operational hours of 1:00 A.M. to 5:00 A.M. the following day.
4. Only healthy animals are allowed and accepted to enter the corral/resting area upon inspection.
5. All information as to the identification of food animal's name/number of livestock, meat dealer, places of production must be recorded in a Record Book upon arrival by an assigned personnel.
6. Livestock identity shall be maintained in order to facilitated recall and trace back.
7. All food animals accepted for slaughter shall be accompanied by the following documents:
 - a. Veterinary Health Certificate.
 - b. Certificate of Ownership/Transfer issued by the Office of the City Treasurer and/or from the Barangay (for large animals).
 - c. Shipping Permit (for animals transported across provincial boundaries) issued by a Provincial/City/Municipal Veterinarian.
8. All animals accepted for slaughter shall undergo Ante-Mortem Inspection and Post-Mortem Inspection after slaughter.
 - a. Ante-Mortem Inspection.

Ante-Mortem inspection shall be carried out prior to slaughter. The objectives of the ante-mortem inspection are to protect consumers and slaughterhouse personnel from zoonotic and/or meat-borne diseases, to promote animal health by monitoring animal diseases and comply with animal welfare practices.

1. All livestock slaughtered for food and their meat products shall be subjected to veterinary inspection and examination before distribution and sale.
2. The City Veterinary Officer and designated Meat Inspector are authorized to perform meat inspection work.
3. No animal shall be slaughtered for food without ante-mortem examination.
4. Any animal found to have zoonotic disease which is not fit for human consumption shall be disposed of properly as prescribed by the NMIS.

b. Post-Mortem Inspection

The inspection of carcasses and parts shall be carried out systematically to ensure the detection of lesions and abnormalities. Only meat and edible offal fit for human consumption shall pass inspection

Carcasses or parts thereof found on final inspection to be unsound, unhealthy and unwholesome or otherwise unfit for human consumption shall be conspicuously marked "condemned" and be disposed of properly and promptly.

9. The management of the City Slaughterhouse shall not be responsible for feeding the animals that are in the corrals but will be provided with adequate supply of water before the slaughter.
10. Containers with cover for blood must be clean and available before operation to be provided by the owner.
11. Sleeping at the corral area is strictly prohibited.
12. Meat Inspection Certificate as herein required shall be kept by the owner/retailer or be posted in a conspicuous place at his/her stall during the day's slaughter.
13. All vehicles entering and leaving the slaughterhouse premises will be subjected for inspection by an assigned personnel.
14. Vehicles that are already used for transport of live animals shall not be allowed to be used as meat delivery transport.
15. Only accredited meat delivery vehicles or meat van will be allowed to load, deliver and transport meat, carcasses and/or offal.

Meat handlers shall undertake all necessary steps to prevent meat and meat products from being contaminated during transport including, but not limited to the following:

- a. Vehicles used for transport of live animals shall not be allowed for meat delivery or transport.
 - b. Meat delivery van shall be used for transporting meat from the slaughterhouse to the market. However, in their absence, other means of conveyance may be allowed provided that carcasses are protected from contamination.
 - c. If the carcass cannot be transported hanging position, the meat must be placed and transported in clean containers.
 - d. Offal shall be transported in leak-proof and properly covered receptacle.
 - e. Carcass being transported manually by meat handlers shall be properly protected from contamination.
16. Meat vendors/butchers from Bago City will be given priority.

Section 6J.05. Proper Marking and Issuance of Meat Inspection Certificate (MIC)

Carcasses found to be fit for human consumption shall be properly marked "Inspected and Passed" and issued with Meat Inspection Certificate (MIC) by the Meat Inspector. The tattoo slappers and stamps applied on both upper and lower sides shall be kept clean while in use, and shall be held under the control and supervision of the Meat Inspector.

- a. Inspected and Passed

In handling of condemned carcasses and/or any of its parts, the following shall be observed:

1. Condemned carcasses and/or any of its parts shall be inside a leak-free, properly covered and labeled container.
2. Condemned materials shall be removed from the area after the operation and disposed of immediately under the supervision of the meat inspectors. The meat inspector shall ensure that all condemned materials are properly accounted for and are disposed of accordingly.

Section 6J.06. Time of Payment.

All fees shall be paid to the assigned collectors of the City Treasurers Office after the slaughtering procedures.

Section 6J.07. Penalty. Any violation of the provisions of this article shall be punished by a fine of not less than Five Hundred (P500.00) pesos, but not exceeding One Thousand (P1000.00) pesos, or imprisonment of not less than One (1) month but not exceeding Six (6) months or both, at the discretion of the Court.

Article K. BAGO CITY COLLEGE CHARGES

Section 6K.01 Imposition of Fees. - The following shall be the prescribed rates of the Bago City College:

TUITION FEE PER SEMESTER MISCELLANEOUS FEES	P100.00/UNIT	
	BAGO <i>Resident</i>	NON-BAGO <i>Resident</i>
1. Registration Fee (First Semester only)	128.00	160.00
2. College Entrance Examination Fee (OLSAT-Otis-Lennon School Ability Test)	50.00	80.00
3. Department Examination Fee	20.00	30.00
4. Registration Fee - Cross-enrollee	500.00	
5. Late Enrolment Fee	200.00	220.00
6. Library Fee	100.00	120.00
7. Computer Laboratory Fee for Non-IS student	320.00	400.00
8. Science Laboratory Fee	50.00	60.00
9. Computer Fee - BSIS student only (per computer subject)	500.00	600.00
10. Energy Fee	150.00	160.00
11. Developmental Fee	100.00	120.00
12. Non-Bago Resident Fee		500.00
SPECIAL FEES		
1. Department Fee	200.00	200.00
2. Athletic Fee	60.00	75.00
3. Medical Fee/ Nutrition Fee	40.00	50.00
4. Electronic Library Fee	80.00	100.00
5. Guidance Fee	40.00	50.00
6. Community Outreach and Extension	50.00	60.00
7. ACUNO /ALCU	50.00	60.00
8. Student Services	60.00	70.00
9. Cultural Fee	50.00	60.00
10. Research Fee	50.00	60.00

11. Student Handbook	60.00	75.00
12. School / Library ID (FOR NEW STUDENTS ONLY)	200.00	220.00
OTHER FEES		
1. Courier Fee		50.00
2. BCCSSG Fee		50.00
3. Insurance Fee		50.00
4. Automation		195.00
5. LOSS ID (must present affidavit of loss)	200.00	220.00
6. Mandatory Drug test for 1st years and random drug test for upper years		200.00
ACADEMIC FEES		
1. Practicum Fee		1,000.00
2. Practicum Graduation Fee		1,000.00
3. Professional Competency	500.00/semester	
4. Field Study Fee	200.00/FS subject	
5. Review Fees (voluntary)	6,000.00 BEED 7,000.00 BSED 5,000.00 Criminology	
6. Pre-oral defense fee (thesis undergrad)		150.00
7. Final Oral Defense fee (thesis undergrad)		150.00
8. Institutional Graduation Fee		1,550.00
9. Yearbook fee (optional)		900.00
10. Teachers' qualifying and Aptitude Exam		100.00
11. Aptitude Examination for Supplemental		250.00
SENIOR HIGH SCHOOL FEES		
1. Insurance		50.00
2. School Paper		25.00
3. Technopal Face Keeper ID		300.00
4. Senior High School Graduation Fee		500.00
5. Medical Fee		50.00
6. X-Ray Fee		150.00
REQUEST FOR CREDENTIALS		
1. REQUEST FOR TRANSCRIPT OF RECORDS	50.00/page	50.00/page
2. Authentication	10.00	20.00
3. Certification with Documentary stamp (grades, enrollment, good moral, general weighted average, graduate, certification/authentication/verification, units earned, no objection, cross-enrolment)	40.00	50.00
4. Request for transfer credential	30.00	50.00
5. Reconstruction of Diploma	200.00	300.00

Section 6K.02 Time and Manner of Payment. - The fees shall be paid directly to the City Treasurer or his authorized representative.

CHAPTER 7: GENERAL ADMINISTRATIVE PROVISIONS

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

Section 7A.01. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 7A.02. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 7A.03. Time of Payment. Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 7A.04 Surcharge for Late Payment. Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 7A.05 Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the city except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 7A.06. Collection. Unless otherwise specified, all taxes, fees and charges due to this city shall be collected by the City Treasurer or his duly authorized representatives.

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

Section 7A.07. Issuance of Receipts. It shall be the duty of the City Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

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

Section 7A.08. Record of Persons Paying Revenue. It shall be the duty of the City Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying city taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 7A.09. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this

Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the City.

Section 7A.10. Examination of Books of Accounts. The City Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the city, and subject to city taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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

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

Section 7A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures.

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

Article B. Civil Remedies for Collection of Revenues

Section 7B.01. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 7B.02. Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

(b) By judicial action.

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

Section 7B.03. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

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

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

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

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

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

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

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

(f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrainted until the full amount due, including all expenses, is collected.

(g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the City Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the city who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the city, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

(h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

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

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

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

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

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

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

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

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

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

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

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

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

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (₱10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (₱10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

Section 7C.01. Periods of Assessment and Collection.

(a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

(b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

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

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and

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

Section 7C.02. Protest of Assessment. When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

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

Section 7C.03. Claim for Refund of tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 7C.04. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 7D.01. Power to Levy Other taxes, Fees or Charges. The city may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 7D.03. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

Section 7D.04. Authority to Adjust Rates. The Sangguniang Panlungsod shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 7D.05. Withdrawal of Tax Exemption Privileges. Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER 8. GENERAL PENAL PROVISIONS

Section 8.01. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Five Thousand Pesos (₱5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER 9: FINAL PROVISIONS

Section 9.01. Separability Clause.

If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 9.02. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 9.03. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 9.04. Special Transitory Provisions.

(a) Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.

(b) The tax on special levy and socialized housing shall be collected upon enactment by Sangguniang Panlungsod of an enabling ordinance.

Section 9.05. Effectivity Clause – This Ordinance shall take effect thirty (30) days after its approval and the new taxes, fees or charges due shall begin to accrue on the first (1st) day of the next ensuing quarter following the effectivity of the ordinance.

ENACTED this 2nd day of November 2017.

X-----X

I hereby certify to the correctness of the foregoing Ordinance enacted by the Sangguniang Panlungsod of the City of Bago during its 1897th Regular Session held on November 2, 2017.

VICENTE D. MESIAS
Supervising Environmental Management Specialist/
City Secretary-Designate

ATTESTED TO BE DULY ADOPTED:

RAMON D. TORRES
City Vice-Mayor & Presiding Officer

APPROVED:

NICHOLAS M. YULO
City Mayor

November 19, 2017
Date

SANGGUNIANG PANLUNGSOD MEMBERS

MA. JOSEFA Y. MATTI
Member

ANDREW MARTIN Y. TORRES
Member

CARLOS E. MONDIA
Member

JORGE AGUSTIN A. ARANETA
Member

CLEOF F. GAUDITE
Member

MA. FEMMY A. MARTIR
Member

ALLAN C. GALUNAN
Member

DANILO U. FAMOSO
Member

JOZSEF MARK DEXTER M. SOMCIO
Member

SERGIO T. PIANSAY
Member-ABC President