

REPUBLIKA NG PILIPINAS
LUNGSD NG ORMOC
SANGGUNIANG PANLUNGSOD
TANGGAPAN NG KALIHIM

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF
THE SECOND SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT
ITS SESSION HALL ON DECEMBER 4, 1984

PRESENT:

Hon. Jose C. Aviles, Vice-Mayor, Presiding Officer
Hon. Benjamin F. Tugonon, Kagawad, Floor Leader
Hon. Cristobal S. Mendola, Kagawad
Hon. Anastacio D. Besabella, Kagawad
Hon. Dionisio B. Torrevillas, Kagawad
Hon. Jose O. Bandalan, Kagawad
Hon. Iñaki P. Larrazabal, Jr., Kagawad
Hon. Romeo M. Hermosilla, ABC President, Kagawad

ABSENT:

Hon. Ma. Emily C. Codilla, FKB President, Kagawad
Two seats vacant.

RESOLUTION NO. 1662

"The Sangguniang Panlungsod ng Ormoc, on motion of Kagawad Tugonon, seconded
unanimously by all the other Kagawads present;

"RESOLVED, to adopt:

TAX ORDINANCE NO. 22

AN ORDINANCE TO AMEND CERTAIN SECTIONS OF TAX ORDINANCE NO. 1,
OTHERWISE KNOWN AS THE "ORMOC CITY REVENUE CODE OF 1977"

BE IT ORDAINED, by the Sangguniang Panlungsod ng Ormoc, That:

SECTION 1. Amendment. - The following sections under TITLE I, General Provi-
sions, CHAPTER II, Procedural Rules, and ARTICLE 1, Mayor's Permit Fees, are hereby
amended to read as follows:

ARTICLE 3 - ON BUSINESSES SUBJECT TO ANNUAL FIXED TAX

SECTION 2.2.1.1. Imposition of Annual Fixed Tax

	Amount of Tax
Wholesale dealers in foreign liquors	P 1,050.00
Wholesale dealers in domestic liquors	540.00
Retail dealers in foreign liquors	270.00
Retail dealers in domestic liquors	135.00
Retail dealers in vino liquors	67.50
Retail dealers in fermented liquors	105.00
Wholesale dealers in fermented liquors	270.00
Wholesale peddlers of distilled, manufactured or fermented liquors	270.00
Retail dealers in tuba, basi and/or tapuy	45.00
C. Other dealers, wholesalers and retailers:	
1. Dealers in firearms and ammunitions	120.00
2. Dealers in fireworks	300.00
3. Dealers in empty bottles	300.00
4. Wholesale dealers in soft drinks	150.00
5. Retail dealers in soft drinks	75.00
D. On Tobacco dealers and peddlers:	
1. Wholesale leaf tobacco dealers	285.00
2. Retail leaf tobacco dealers	60.00
3. Wholesale tobacco dealers	285.00
4. Retail tobacco dealers	60.00
E. Peddlers:	
1. Peddlers of any article or merchandise carried in trucks, jeeps, delivery panels, cars or any other vehicles	45.00

2. Peddlers of any article or merchandise carried in motorized bicycle, tricycle or other motorized similar vehicles other than those specified in letter A above	P 22.50
3. Peddlers of any article or merchandise carried in carts, caretelas or other vehicles drawn by animals	15.00
4. Peddlers of any article or merchandise carried in bicycle, pedicab or other similar vehicles	7.50
5. Peddlers of any article or merchandise carried by persons	3.00
F. On delivery Van or truck:	
1. Manufacturers or producers in distilled spirits, fermented liquors, soft drinks, cigars and cigarettes delivering or distributing the products to sale outlets or selling to consumers whether directly or indirectly within the city	112.50
2. Manufacturers or purchasers of or dealers in products other than distilled spirits, fermented liquors, soft drinks, cigars and cigarettes delivering or distributing their products to sale outlets or selling to consumers whether directly or indirectly within the city	75.00
G. On Amusement devices:	
1. Each jukebox machine	150.00
2. Each machine or apparatus for visual entertainment	75.00
3. Each apparatus for weighing persons	45.00
4. Each machine for dispensing or vending soft drinks and the like	120.00
5. Each machine or apparatus for printing letter or number	60.00
H. On billboards, signboards and advertisements:	
1. Billboards or signboards for advertisement of business - per square meter or fraction thereof: Single face	7.50
Double face	15.00
2. Billboards or signs for professionals - per square meter or fraction thereof	6.00
3. Bill boards, signs or advertisement of business and professions, painted on any building or structure and otherwise separated or detached therefrom, - per square meter or fraction thereof	7.50
4. Advertisement by means of placards, - per square meter or fraction thereof	7.50
5. Advertisement for business or profession by means of slides in movies payable by owners of moviehouses	75.00
K. On boarding houses:	
Less than 10 boarders	15.00
10 to 19 boarders =	45.00
20 to 39 boarders	60.00
40 or more boarders	75.00
L. On lodging houses:	
Less than 15 lodgers	75.00
15 to 24 lodgers	120.00
25 or more lodgers	150.00
M. On owners or lessors of houses, apartments and accessories who sub-let the same to bed spacers or room for rent and the like:	
Less than 5 bed spacers	20.00
5 to 9 bed spacers	30.00
10 to 20 bed spacers	45.00
Over 20 bed spacers	75.00
N - Q-P	
Q. On car exchange:	
With enclosures of more than 500 square meters	375.00
With enclosures of 500 square meters or less	225.00
R. On private detective or security agencies:	
	75.00

Amount of Tax
in Quater

S. On operators or owners of rice mills or corn mills engaged mainly in the milling of rice and corn based upon total capacity per machine in accordance with the following:

Corn mill, not exceeding 100 cavans per 12-hour capacity	P 22.50
Corn mill, exceeding 100 cavans per 12-hour capacity	33.75
"Kiskisan" type exceeding 100 cavans of palay per 12-hour capacity	37.25
"Kiskisan" type, not exceeding 100 cavans of palay per 12-hour capacity	56.25
"Cono" type of not exceeding 100 cavans of palay per 12-hour capacity	150.00
"Cono" type of not exceeding 200 cavans of palay per 12-hour capacity	300.00
"Cono" type of not exceeding 300 cavans of palay per 12-hour capacity	450.00
"Cono" type of not exceeding 400 cavans of palay per 12-hour capacity	675.00
"Cono" type of not exceeding 500 cavans of palay per 12-hour capacity	975.00
"Cono" type of not exceeding 600 cavans of palay per 12-hour capacity	1,350.00
"Cono" type of not exceeding 800 cavans of palay per 12-hour capacity	2,400.00
"Cono" type of not exceeding 900 cavans of palay per 12-hour capacity	3,000.00
"Cono" type of not exceeding 1,000 cavans of palay per 12-hour capacity	3,600.00

T. On amusement places:

1. Bath houses, swimming pools, resorts, other similar places	150.00
2. Billiard and pool halls: a) for the first table	45.00
b) for each additional table	30.00
3. Bowling Alleys: a) automatic, per lane	75.00
b) non-automatic, per lane	30.00
4. Boxing and wrestling contest exhibitions, per fight (The admission tickets should be registered with the City Treasurer's Office before being sold)	75.00
5. Boxing Stadium	150.00
6. Cabarets, dance halls or dancing pavilions	600.00
7. Circuses, carnivals, fun houses and the like:	
a) with an area of more than 1,000 square meters:	
-per day for the first 10 days	15.00
-per day thereafter	3.00
b) With an area of 1,000 square meters or less:	
-per day for the first 10 days	7.50
-per day thereafter	1.50
8. Circuses or menagerie parades and other parades using banners, floats or musical instruments, except civic and military parades and religious processions, per day	75.00
9. Clubs:	
a) Day or night clubs	1,500.00
b) Day and night clubs	3,000.00
c) Clubs, voluntary associations or associations, except fraternal or benevolent orders not maintaining club privileges:	
1. Clubs furnishing lodging, food and alcoholic or intoxicating drinks to their members	600.00
2. Clubs furnishing food or lodging but not alcoholic or intoxicating drinks to their members	450.00
3. Clubs furnishing alcoholic or intoxicating drinks but not food or lodging to their members	300.00
4. Clubs not furnishing food or alcoholic or intoxicating liquors to their members	150.00
d) Gun clubs	300.00
e) Judo karate clubs and the like	150.00

AMOUNT OF TAX

f. Super clubs:

1. Serving soft drinks and liquors or any kind, with music furnished by a regular orchestra or combo	P 1,200.00
2. serving soft drinks and ferment malt only, with music furnished by a jukebox only	900.00
10. Cockpits:	750.00
(a) per cockfight - ordinary	.75
(b) per cockfight - derby or pintakasi	7.50
11. Cocktail lounges or bars	600.00
12. Dancing schools: (a) with 100 or more students	300.00
(b) with 50 to 99 students	225.00
13. Driving ranges: (a) with 30 or more slots	150.00
(b) with 16 to 29 slots	120.00
(c) with 15 slots and less	90.00
14. Golf links	1,500.00
15. Itinerant operator per day	7.50
16. Jai-Alai frontons, pelota courts open to the public	1,500.00
17. Mahjong parlors open to the public:	
(a) for the first 5 tables or less	150.00
(b) for each additional table	15.00
18. Merry-go-round, roller coaster, ferris wheel, swings, shooting galleries, and other similar contrivances:	
(a) per day for the first 10 days	7.50
(b) per day thereafter	1.50
19. Racetracks for conducting horse races:	
(a) per racing day or fraction thereof	75.00
(b) off tracks per booth per racing day	45.00
20. Skating rinks	150.00
21. Steam baths, saunas and other similar places, per cubicle	150.00
22. Theaters and cinemas with orchestra only with seating capacity of less than 500 persons	150.00
a) with balcony and orchestra with seating capacity of less than 500 persons	150.00
b) with balcony and orchestra with seating capacity of 500 to 999 persons	225.00
c) with balcony and orchestra with seating capacity of 1,000 persons and above	300.00
d) with balcony, lodge and orchestra	375.00
23. Turkish bath, for every orchestra	150.00

ARTICLE 4. Registration fees of Caretelas, Bicycles, Tricycles, Motor Boats, Bancas with motor and rafts

AMOUNT OF TAX

Section 3.2.4.1. Imposition of fees:

a) Bicycles	P 7.50
b) Tricycles	15.00
c) Caretelas or caromatas	12.00
d) Bancas with or without outriggers	7.50
e) Motor boats	22.50
f) Others	7.50
g) Plates	4.50

ARTICLE 11. Sanitary Inspection and Health Certificate Fees

1. For a house, accesoria, factory or building for rent	P 15.00
2. For business, industrial, commercial building based or declared capital in case of sole-proprietorship, or paid-up capital in case of partnership or corporation:	
a) P10,000.00 and below	7.50
b) over P10,000.00 to P20,000.00	15.00
c) over P20,000.00 to P30,000.00	22.50
d) over P30,000.00 to P40,000.00	30.00
e) over P40,000.00 to P50,000.00	45.00
f) over P50,000.00	60.00

AMOUNT OF TAX

Special Mayor's permit fee for beer, vino and wine
selling after 10:00 P.M.

P 2,000.00

SECRETARIAL FEES

1. Police clearance fee	3.00
2. Fiscal clearance fee	3.00
3. Mayor's clearance fee	3.00
4. City Court clearance fee	3.00
5. Certification fee	2.00

CHAPTER 2. SERVICE FEES

Article 1. Marriage License Fee and
Solemnization Fee

SECTION 3.2.1.1. Imposition of Fee. - There is hereby imposed the following fees to be collected by the City Treasurer for contracting marriage, to wit:

a) Family Planning Certificate	P 3.75
b) Application fee	7.50
c) Linense fee	7.50
d) S solemnization fee	7.50

Article 2. Cattle Registration Fee

SECTION 3.2.2.2. Registration of ownership of large cattle. - Any person who owns a two-year-old large cattle is hereby required to register his ownership thereof with the City Treasurer.

All branded and counterbranded animals presented to the City Treasurer for registration shall be registered in a book showing the name and address of owner class, color, age, sex, brands and other indentifying marks of the cattle. An entry shall also be made on the certification of ownership, a copy of which shall be issued to the owner upon payment of a registration fee in the amount of three pesos (P3.00) per cattle.

SECTION 3.2.2.3. Registration of transfer of large cattle. - The sale or transfer of ownership of large cattle shall be registered with the City Treasurer.

A certificate of transfer setting forth, among others, the name and address of the purchaser, the consideration of the sale or transfer, the class, sex, age, brands and other identifying marks of the animal sold or transferred, shall be issued to the purchaser upon payment by him of a transfer certificate fee at the rate of six pesos (P6.00) per cattle.

Article 3 - Registration of Dogs

SECTION 3.2.3.1. - Imposition of fees. - There is hereby imposed a fee of four pesos (P4.00) for every dog owned by a resident of this city actually living with said resident.

Article 6. Public Cemetery Fees

AMOUNT OF TAX

SECTION 3.2.6.2. - There shall be collected in advance the following cemetery fees:

(a) 1. For each niche in the city, adult, five (5) years	P 22.50
2. For each niche in the city, child, five (5) years	15.00
3. For each extention of 1 year or fraction, child	3.00
4. For each transcript of record 5 years or less	1.50
5. For each transcript of record more than 5 years	3.00
(b) 1. Sections, lots, plots, graves, and niches shall be sold, payable in advance, in quarter, half or full lots, at the rate of seven pesos and fifty centavos (P7.50) per square meter.	

2. Single graves may be sold in perpetuity as follows:

Length : Breadth : Area : (Meters) : (Meters) : (Sq. Meters) :	Prices per grave : in interior payable : in advance :	Prices per grave : fronting on streets : (Payable in advance) :
2.00 : 1.00 : 2.00 :	P 7.50 :	P 12.00 :
1.40 : .80 : 1.12 :	4.50 :	7.50 :
.80 : .60 : .40 :	2.75 :	3.00 :

3. Niches in perpetuity

Length : Breadth : Area : (Meters) : (Meters) : (Sq. Meters) :	Prices per niche : (Payable in advance) :
2.70 : 0.90 : 2.07 :	P 45.00 :
1.70 : .70 : 1.19 :	22.50 :
1.10 : .50 : .55 :	12.00 :

4. For a deposit of a body in its urn or case, per day, there shall be paid in advance a fee of three pesos and seventy-five centavos (P3.75).

5. For services for disinterment of body, there shall be paid in advance a fee of eleven pesos and twenty-five centavos (P11.25).

6. For furnishing flowers and decorating graves for burial there shall be paid in advance a fee of three pesos (P3.00).

7. For the care of lots, plots, or sections, for the period of one (1) year, there shall be paid in advance a fee of twelve centavos (P0.12) per square meter.

8. For the care of one single grave, for the period of one (1) year, there shall be paid in advance a fee of forty centavos (P0.40) per sq. meter.

9. For the perpetual care of sections, lots, plots, graves and niches, there shall be paid in advance the following fees:

	Amount in Tax
(a) For single grave or niche	P 15.00
(b) For sections, lots, plots, per sq. meter	6.00

Article 7. On Rat Proofing Inspection Fee

SECTION 3.2.7.1. Imposition of Fee. - There is hereby imposed an inspection fee of fifteen pesos (P15.00) for the length of 33 linear meter or less, and additional fee of seven pesos and fifty centavos (P7.50) for every 33 linearmeters or fraction thereof in excess of the first 33 linear meters in any building having any hollow construction which must be rat-proofed.

Article 8. Fees for Clearance Certificate

SECTION 3.2.8.1. Imposition of fees. - There is hereby imposed the following fees for clearance certificate obtainable from the City Mayor, City Fiscal, City Judge, City Health Officer and Chief of Police when a law or existing ordinance so requires, to wit:

	AMOUNT OF Tax
1. For employment, scholarship, study grants and other purpose not hereunder specified	P 3.00
2. For firearms permit application	15.00
3. For change of name	30.00
4. For passport or visa application	45.00
5. For application for Filipino citizenship	225.00

Article 9. Towing Fee

SECTION 3.2.9.1. Imposition of fee. - The owner or operator of any motor vehicle that breaks down on any street within the jurisdiction of the City Hall, immediately abate the nuisance, otherwise, the Traffic Division of the Police Department shall abate the same by towing the vehicle to the Police Headquarters, for which said owner or operator shall pay a towing fee of thirty pesos (P30.00).

Article 10. Service Fee for Physical Examination
and for Granting Medical Certificate

SECTION 3.2.10.1. - Imposition of Fee. - Any person who shall obtain a medical certificate as required under existing laws and ordinances, from the City Health Officer or his duly authorized representative, shall undergo the necessary physical examination and pay a service fee of four pesos and fifty centavos (P4.50)

Article 11. Sanitary Inspection and Health Certificate Fees

SECTION 3.2.11.1. - Imposition of fees.

(a) Sanitary inspection fee. - All business, industrial, commercial, or agricultural establishments, including house, accessoria and building for rent, shall secure sanitary inspection certificates for the purpose of supervision and enforcement of existing rules and sanitation governing the safety of the public and pay to the City Treasurer the following annual fees, to be paid by the operator, or in case of a corporation, the general manager or person responsible for its management.

	AMOUNT OF TAX
1. For a house, accessoria, factory or building for rent	P 7.50
2. For business, industrial, commercial, based on declared capital in the case of sole-proprietorship or paid-up capital in the case of partnership and corporation:	
a) P10,000.00 and below	7.50
b) Over P10,000.00 to P20,000.00	15.00
c) Over P20,000.00 to P30,000.00	22.50
d) Over P30,000.00 to P40,000.00	30.00
e) Over P40,000.00 to P50,000.00	45.00
f) Over P50,000.00	60.00

(b) All persons required by existing ordinances to secure health certificates from the Office of the City Health Officer shall pay an annual fee of seven pesos and fifty centavos (P7.50) to the City Treasurer. In addition, food handlers shall pay a fee of three pesos (P3.00) for stool examination required under existing ordinances before being issued the health certificate.

Article 12. Local Registry Fees

SECTION 3.2.12.1. - Imposition of Fees. - The Following fees shall be collected for the corresponding services rendered by the local Registry of the city.

(a) Registration of Documents:

	Amount of Tax
1. For registration of legal separation	P 22.50
2. For registration of divorce	22.50
3. For registration of court decisions or orders to correct or change entries in any certificates of birth, marriage or death	22.50
4. For registration of voluntary emancipation of minors	22.50
5. For the registration of repatriation or voluntary renunciation of citizenship	75.00
6. For the registration of recognition or acknowledgement of natural children for court decision or orders or the impugning of such recognition or acknowledgement	15.00
7. For registration of judicial determination of paternity or filiation	15.00
8. For registration of aliases	22.50
9. For registration of court decisions or orders on the custody of minors and/or guardianship	7.50
10. For the filling of supplemental birth certificate (to furnish addition data)	4.50
11. For registration of certificates of birth, if filed within thirty (30) days	1.50
and beyond thirty (30) days but not to exceed one (1) year	7.50

Amount of Tax

13. For the photographing of documents on file in the Office of the Local Civil Registrar and for the certification of correctness thereof	P 7.50
14. For the registration of marriage contracts	7.50
15. Others (Upon request of interested parties) including certifications of records	7.50
16. For certified copies of any document in the registrar for each 100 words	1.50
17. For the registration of death certificate	3.00
(b) Additional Services rendered:	
1. For registration of foreign decree of adoption	75.00
2. For annotation and/or correction of entries in the Civil Registry documents	15.00
3. For registration of any other legal documents for record purposes	15.00
4. For registration of affidavit and/or oath of allegiance regarding wives and children of naturalized Filipino citizens	30.00
5. For verification of any particular Civil Registry document covering a period of one (1) year	3.00
6. For obtaining blank application forms for marriage (four sheets)	3.00
(c) Permits for Cadaver Disposition, etc.	
1. Entrance from another municipality	15.00
2. Transfer to another municipality	15.00
3. Cremation	15.00
4. Exhumation	2.75
5. Burial	2.75
6. Disinterment	15.00
7. City cemetery	15.00

Article 13. Fees on Official Records and Documents

SECTION 3.2.13.1. Imposition fees - Every person requesting for copies of official records and documents in any of the offices within the City shall, pay the following fees:

1. For every 100 words or fraction thereof typewritten (Not including the certificate and notation)	1.50
2. Where the copy to be furnished is in a printed form, in whole or in part, for each page (double this fee if there are two pages in a sheet)	3.00
3. For each certificate of correctness (with seal of office) written on the copy or attached thereto	3.00
4. For copies furnished by other bureaus, offices and branches of the government for official business (except those copies required by the Court at the request of litigants, in which case charges should be made in accordance with the above schedule)	Free
5. For certifying the official act of justice of the peace or other certificate (Judicial) with seal	3.00
6. For certified, copies of any paper, record, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings), for each 100 words	1.50

Amount of Tax

- | | |
|--|--------|
| 7. Xerox or any other copy produced by copying machine, per page | P 1.50 |
| 8. Photo copy, per page | 7.50 |

Article 14. - Inspection Fees on Machineries, Boilers, etc.

SECTION 3.2.14.1. Imposition of fees. - There shall be collected the following fees for the inspection of steam boilers, internal combustion engines, machinery, propelled by electric motors, gas tanks or recipients, elevators, and checking of plants:

- | | |
|--|----------------------|
| (a) <u>Boilers:</u> | <u>Amount of Tax</u> |
| For each unit - | |
| 1. Under 10 horsepower | P 45.00 |
| 2. 10 to 29 " | 60.00 |
| 3. 30 to 49 " | 75.00 |
| 4. 50 to 69 " | 90.00 |
| 5. 70 to 89 " | 105.00 |
| 6. 90 to 100 " | 120.00 |
| 7. For each horsepower or fraction thereof in excess of 100 H.P. | .75 |

The above rating of boilers shall be based on ten (10) sq. ft. (0.9289) sq. m.) of heating surfaces for one boiler horsepower.

- | | |
|--|-------|
| (b) <u>Pressure vessels:</u> | |
| For every one (1) cubic meter or fraction thereof | 7.50 |
| (c) <u>Internal combustion engine:</u> | |
| 1. Under 10 horsepower | 7.50 |
| 2. 10 to 29 " | 15.00 |
| 3. 30 to 49 " | 22.50 |
| 4. 50 to 69 " | 30.00 |
| 5. 70 to 89 " | 37.50 |
| 6. 90 to 100 " | 45.00 |
| 7. For each horsepower or fraction thereof in excess of 100 H.P. | .75 |

- | | |
|---|-------|
| (d) <u>Machinery or apparatus propelled by electric motors:</u> | |
| For each unit: | |
| 1. 1/2 to less than 1 Hp | 3.00 |
| 2. 1 to less than 2.5 Hp | 4.50 |
| 3. 2.5 to less than 10 Hp | 7.50 |
| 4. 10 to less than 20 Hp | 15.00 |
| 5. 20 to less than 30 Hp | 22.50 |
| 6. 30 to less than 40 Hp | 30.00 |
| 7. 40 to less than 50 Hp | 37.50 |
| 8. 50 to less than 60 Hp | 45.00 |
| 9. 60 to less than 70 Hp | 52.50 |
| 10. 70 to less than 80 Hp | 60.00 |
| 11. 80 to less than 90 Hp | 67.50 |
| 12. 90 to less than 100 Hp | 75.00 |
| 13. 100 Hp | 90.00 |
| For every horsepower or fraction thereof in excess of 100 Hp | .75 |

The sum total number of horsepower of machinery or apparatus of less than 1/2 hp. capacity should be charged in accordance with the above schedule:

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|--|--------|
| (e) <u>Gas tanks and/or Recipients:</u> | |
| For every 27 cu. ft. or fraction thereof | 7.50 |
| Owners of gas tanks and/or recipients are subject to payment of initial inspection fee only. | |
| (f) <u>For inspection of passenger or freight elevator:</u> | |
| For the first certificate of inspection of passenger or freight elevator | 112.50 |
| For annual inspection of passenger or freight elevator | 75.00 |
| (g) <u>Escalators:</u> | |
| 1. For the first certificate of inspection of escalators | 120.00 |
| 2. For annual inspection of escalators | 75.00 |

(h) For dumbwaiters:

- | | | |
|---|---|-------|
| 1. For the first certificate of inspection of dumbwaiters | P | 60.00 |
| 2. For annual inspection thereof | | 30.00 |

(i) All owners and users of pressure gauges for air, gas, vapor, steam and liquid are required to submit to the Office of the City Engineer these instruments for periodic and annual test and calibration and charging of fee of P7.50 for every such test and calibration

(j) For gas meters:

Any and all Gas Corporation/Companies shall turn over to the City Engineer at the resting station, or be tested, proved, and sealed by the City Engineer, all gas meters about to be installed, and for each such meter, which shall be thus tested, proved, and sealed by the City Engineer, the said corporation shall pay to the City Treasurer the following fees:

For every gas motor tested, proved, and sealed when the installation is from:

- | | |
|---------------------|-------|
| 1 to 10 lights | 9.00 |
| 11 to 50 lights | 12.00 |
| 51 to 100 lights | 18.00 |
| 1001 or more lights | 30.00 |

(k) Certificates of installation fees

No gas shall be supplied to any installation or system; except for purposes of inspection and tests, until such installation, or the extension, alteration, or repair thereof, has been inspected by and tested in the presence of the authorized representative of the City Engineer, and a certificate issued that the same is entirely complete and conform in every respect with the standard requirements. A fee of nine pesos (P9.00) shall be charged for each such inspection and no certificate of complete installation shall be issued until after payment of this fee.

Article 15 - Fire inspection fees

SECTION 3-2.15.1. Imposition of fees. - No natural or juridical person shall have keep or store at his place of businesses or elsewhere in the city, or transport on its streets any flammable explosive, highly combustible material, without first securing a permit from the Chief of the Fire Department, to be granted after inspection of the place and upon payment of the corresponding fees therefor as follows:

- | | | |
|--|---|--------|
| (a) Sari-sari store, hardware store, gasoline service station and other businesses of the same nature | P | 7.50 |
| (b) Storage and/or installation of liquified petroleum or other type of compressed gas system in bulk storage: | | |
| 1. For storage of not more than 500 gallons of water capacity | | 15.00 |
| 2. For storage of over 500 but not more than 2,000 gallons of water capacity | | 30.00 |
| 3. For storage of over 2,000 but not more than 5,000 gallons of water capacity | | 45.00 |
| 4. For storage of over 5,000 but not more than 50,000 gallons of water capacity | | 120.00 |
| 5. For storage of over 50,000 but not more than 200,000 gallons of water capacity | | 225.00 |
| 6. For storage of over 200,000 but not more than 500,000 gallons of water capacity | | 375.00 |
| 7. For every additional 1,000 gallons or fraction thereof in excess of 500,000 gallons of water capacity | | 7.50 |

(c) For liquified petroleum gas installation not in bulks:

1. 5 to 20 gallons of water capacity -----	P 3.00
2. 21 to 50 gallons of water capacity -----	7.50
3. 51 to 100 gallons of water capacity -----	12.00
4. 101 to 200 gallons of water capacity -----	15.00
5. 201 to 300 gallons of water capacity -----	22.50
6. 301 to 500 gallons of water capacity -----	30.00
7. For every additional 100 gallons of water capacity in excess of 1,500 gallons -----	75.00

(d) Transportation or conveyance of explosives, whether flammable or combustible, by means of motor vehicles or other means of transportations ----- 7.50

(e) Installation of cooking appliances fueled by pressurized or unpressurized kerosene, liquified gas and other fuel oils:

1. For the installation of cooking appliances together with the necessary equipment -----	7.50
2. Appliances manufactured or distributed for domestic use for seal or approval prior to their disposal to the public -----	3.00

(f) Construction or building plans processed by the Fire Department to determine the safety requirements, prior to its occupancy ----- 30.00

Article 16. - Other Health Department Fees

SECTION 3.2.16.1 Imposition of Fees. - Any person who shall submit himself to circumcision, or students who apply to undergo training in the Ormoc City Health Department, shall pay the following fees:

1. Circumcision:	
a) Child	7.50
b) Adult	15.00
2. For every student-trainees from Schools of Nursing, Midwifery or Medicine, who undergoes training for a period of one or two months	15.00
3. For every student who undergoes training or takes an observation Course in Medical Laboratory technology for period of six months	75.00

Article 17. - For the Use of Sidewalks and Alleys

SECTION 3.2.17.1. Imposition Fees. - There is hereby imposed a fee of forty centavos (P0.40) for every square meter, per day, or a fraction thereof, upon application for a permit from the City Engineer, on any building contractor or private individual who shall temporarily use or occupy any sidewalk or alley, or a portion thereof, within the City of Ormoc in connection with any construction work.

TITLE I - GENERAL PROVISIONS
CHAPTER 2. - PROCEDURAL RULES
Article 1. - Mayor's Permit Fees
Section 1.2.1.2₀ - Fees to be Made

FACTORIES AND MANUFACTURERS

	<u>Amount of Tax</u>
1. Brewers	P 90.00
2. Distillers of spirits	150.00
3. Manufacturers of cigars and cigarettes	150.00
4. Furniture Factories	75.00
5. Rope Factories	30.00
6. Soap and Candle Factories	
a) with machinery	120.00
b) without machinery	75.00
7. Ice drop and candy factories	150.00
8. Ice Cream factories:	
a) with machinery	150.00
b) without machinery	45.00
9. Sugar Centrals	750.00
10. Owner, proprietor, concession of sawmill	225.00
11. Coconut Oil Factory	112.50
12. Tanning Industries	112.50
13. Owners of Match Factories	75.00
14. Manufacturers, importers or dealers in jewelry, sporting goods, toiletries, musical instruments, watches, clocks, footwear, ready-made wearing apparel, marine glass, pile glass, cameras, camera lenses, cinematographic films, refrigerators, phonographs, radios, etc.	150.00
15. Manufacturers or dealers in bricks, stones, gravel and etc.	60.00
16. Manufacturers, producers, importers or wholesale dealers in soft drinks or mineral water	60.00
17. Manufacturer or dealer in tinned goods	75.00
18. Manufacturer or dealer in fibers	60.00
19. Muscovado Mill (Tingay)	150.00
20. Ice Factory	150.00
21. Manufacturer of Batteries	45.00
22. Manufacturer and repairer of shoes:	
a) with machinery	120.00
b) without machinery	30.00
23. Manufacturer of niki, bihon, misua, sotanghon, etc.	75.00
24. Manufacturer or dealer in mirror and art glasses	75.00
25. Fireworks Factory	45.00
26. Manufacturer of pharmaceutical products:	
a) with machinery	300.00
b) without machinery	75.00
27. Distillery or rectifier	300.00
28. Manufacturer of coffee, chocolate, caramels, candies, sweets and other similar products	150.00
29. Chemical plants	900.00

AMUSEMENTS

1. Circus (per performance)	3.00
2. Race track	300.00
3. Horse Race	300.00
4. Bowling alley	75.00
5. Shooting gallery	15.00
6. Merry-go-round	15.00
7. Benefit, theatrical or dramatic performance (per performance)	7.50
8. Cinematograph	150.00
9. Night Club and cabaret	300.00
10. Concert Hall	150.00
11. Juke Box (Per Unit)	15.00
12. Saloon, bar, cocktail lounge	120.00

13. Public bath and pool	30.00
14. Billiard and pool halls (per table)	30.00
15. Mahjong den (per table)	75.00

TRANSPORTATION

1. Public Ferry	30.00
2. Rig (Tartanilla) for hire	24.00
3. Caromata for hire	9.00
4. Motorized tricycle operator (per unit)	30.00

SHOPS AND MACHINERIES

1. Barber shop (per chair)	15.00
2. Beauty parlor:	
a) with electric machine	60.00
b) without electric machine	30.00
3. Garage (for commercial purposes)	75.00
4. Laundry	30.00
5. Cleaning and drying establishments	30.00
6. Public warehouse for rent	225.00
7. Pawnshop	30.00
8. Photographic studio	30.00
9. Free-lance photographer (without gallery)	7.50
10. Dressmaking shop:	
a) along Real Street from seashore to corner Osmeña St.	45.00
b) along Real St. from corner Osmeña St. to Cantubo bridge	30.00
c) along Rizal St. from seashore to corner Osmeña St.	37.50
d) along Rizal St. from corner Osmeña St. to corner Solidor St.	22.50
e) along C. Aviles St. from Calderon bridge to Pardon bridge	30.00
f) along other city streets	22.50
g) in the barrios	7.50
11. Tailoring Shop:	
a) along Real St. from seashore to corner Osmeña St.	67.50
b) along Real St. from corner Osmeña St. to Cantubo bridge	37.50
c) along Rizal St. from seashore to Cantubo bridge	52.50
d) along Rizal St. from corner Osmeña St. to Solidor St.	37.50
e) along C. Aviles St. from Calderon bridge to Pardon bridge	45.00
f) along other city streets	30.00
g) in the barrios	7.50
12. Watch repairer	37.50
13. Repairer, remodeller of vehicles, bicycles, etc.	75.00
14. Owner of Funeral Parlor	60.00
15. Hattery	18.00
16. House of sign painters	30.00
17. Electric light and power	300.00
18. Signboard display, per square meter or fraction thereof	3.00
19. Dealers in automobiles and accessories:	
a) Brand new automobiles	450.00
b) Second Hand automobiles	300.00
20. Dealer in new textiles, knitted wares, glasses, utensils, electrical goods, and construction materials	75.00
21. Owner of shipyard	300.00

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	<u>Amount of Tax</u>
22. Optical shop	P 45.00
23. Vulcanizing shop	30.00
24. Upholstery shop	30.00
25. Manufacturer and repairer of bodies of motor vehicles	120.00
26. Welding shop	
a) with machinery moved by electricity	60.00
b) with machinery moved by hands	15.00
27. Printing shop	75.00
28. Blacksmith shop:	
a) with machinery and forges	75.00
b) with forges only	30.00
29. Machine shop establishments for manufacturing or repairing parts of mechanical apparatus or engines or manufacturing of any kind of articles made of brass, etc.	150.00
a) with more than latches	112.50
b) with 7 to 10 latches	75.00
c) with 4 to 6 latches	45.00
d) with 3 latches	30.00
e) with 1 to 2 latches	15.00
30. Repair shops for pianos, radios, phonographs, or other similar apparatus:	
a) with machinery	120.00
b) without machinery	15.00
31. Foundries of iron, bronze or alluminum:	
a) with capacity of 5 or more tons a day	120.00
b) with capacity of less than 5 tons a day	60.00
32. Tinsmiths:	
a) with machinery	30.00
b) without machinery	15.00
33. Manufacturer of rattan chairs, etc.	30.00

STORES, HOTEL, EATERIES

1. Hotel (plus P7.00 per room)	225.00
2. Restaurant	45.00
3. Carederia:	
a) inside Public Market	30.00
b) outside public market	37.50
4. Cafe (excluding coffee vendors in public market)	30.00
5. Refreshment Parlor	37.50
6. Lodging House	60.00
7. Boarding House	15.00
8. Livery Stable	30.00
9. Livery Garage	30.00
10. Boarding Stable	30.00
11. Small Carederia	15.00
12. Retail Tuba Dealer:	
a) inside public market	22.50
b) outside public market	30.00
c) in the barrio	7.50
13. Retail liquor dealer	60.00
14. Retail wine (vine) dealer	45.00
15. Retail dealer in fermented liquor	45.00
16. Wholesale liquor dealer	150.00
17. wholesale (vino) dealer	150.00
18. Retail peddler of fermented liquor	75.00
19. wholesale dealer in fermented liquor	150.00
20. Retail of tobacco dealer:	
a) inside public market	15.00
b) outside public market	22.50
c) in the barrio	7.50

STORES, HOTEL, EATERIES

Con't.	Amount of Tax
21. Wholesale leaf tobacco dealer	P 75.00
22. Peddler of leaf tobacco	30.00
23. Bakery: a) within the city proper	150.00
b) in the barrio	75.00
24. Dealer of gunpowder	150.00
25. Dealer in tar, pitch, resin, coal, oil gasoline, benzine, turpentine, hemp cotton, nitroglycerine, petroleum, and other combustible or explosive materials	150.00
26. Grocery store:	
a) within a radius of 100 meters of public market	60.00
b) in other places of the city	30.00
27. Small sari-sari store	6.00

O C C U P A T I O N

1. Hawker or peddler	22.50
2. Huckster	22.50
3. Plumber	30.00
4. Auctioneer	22.50
5. Business Agent	45.00
6. Shipping intelligence officer	30.00
7. Juggler	22.50
8. Acrobat	22.50
9. Dealer in large cattle	30.00
10. Dealer in second-hand merchandise	30.00
11. Junk dealer	30.00
12. Money Lender or changer	150.00
13. Broker (stocks, estates and commercial)	75.00
14. Butchers: a) inside public market	30.00
b) outside public market	22.50
15. Peddler of merchandise	30.00
16. Customs and immigration broker	60.00
17. Blacksmith	15.00
18. Pawnbroker	60.00
19. Tinsmith	15.00
20. Goldsmith	15.00
21. Piano Tuner	30.00
22. Lumber and minor forest product concession	75.00
23. Printer and bookbinder	45.00
24. Mechanic or machinist or travelling mechanic	30.00
25. Manicurist	22.50
26. Chiropractor	45.00
27. Mining and business promoter	45.00
28. Building Contractor	105.00
29. Transportation contractor	30.00
30. Irrigation contractor	105.00
31. Road Contractor	105.00
32. Waterworks contractor	75.00
33. Artesian Well Contractor	75.00
34. Filing Contractor	105.00
35. Rig Driver	3.00
36. Beauty Culturist	30.00
37. Lumber dealer	150.00
38. Scrap Iron Junk Dealer	60.00

F I S H E R I E S

1. Fishing trap (lungsod)	60.00
2. Fishing net (baling)	22.50
3. Pante	7.50
4. Sinsoro	60.00

A G E N C I E S

1. Collection Agency	45.00
2. Mercantile Agency	45.00
3. Private Detective Agency	30.00
4. Advertising Agency	45.00
5. Keeping of dogs for business purposes	9.00
6. Firearm Dealer or Agency	90.00
7. Scale and weighing station	75.00

OTHER ITEMS	Amount of Tax
1. Hardware	P 450.00
2. Gas (and similar products) station	300.00
3. Drug Store	75.00
4. Corn and rice mills: a) 1 to 15 H.P.	75.00
b) 15 to 50 H.P.	112.50
c) 51 H.P. up	225.00
5. Cold storage	30.00
6. General merchandise Store:	
a) within 100 meters radius from public market	60.00
b) in other places of the city	30.00
7. Arrastre	225.00
8. Union (any kind)	150.00
9. Hospital(private)	150.00
10. Dental or medical clinics (admitting patients)	137.50
11. Warehouses:	
a) with an area of 500 or more sq. meters	225.00
b) with an area of less than 500 sq. meters	150.00
c) for storage of gasoline, petroleum and other similar projects:	
a) 10 to 200 gallons	37.50
b) over 200 but not exceeding 1,000 gals.	45.00
c) over 1,000 but not exceeding 2,000 gals.	75.00
d) over 2,000 but not exceeding 4,000 gals.	112.50
e) over 4,000 but not exceeding 5,000 gals.	150.00
f) over 5,000 gallons	225.00
12. Lumberyard:	
a) with machinery	225.00
b) without machinery(for deposit of lumber only)	150.00
13. Fish-dealer: a) Wholesaler	75.00
b) Retailer	30.00
c) Drying, curing or salting fish	30.00
14. Bangus Fry Enterprises	75.00
15. Boxing Bout	150.00
16. Cake Baker	45.00
17. Electric Contractor	75.00
18. Enterprises	75.00
19. Fire Extinguisher Refilling	30.00
20. Gift Shop	60.00
21. Hauler (sand and gravel)	105.00
22. Interior Decorator	75.00
23. Janitorial Services	75.00
24. Loading or unloading in city streets	30.00
25. Memorial Park	150.00
26. Messengerial Services	45.00
27. Metal Craft Industry	75.00
28. Real Estate Dealer or Broker	75.00
29. Recreation Center	150.00
30. Rewinding and/or battery repair shop	45.00
31. Shipper of empty cans, bottles, cartoons sea shells, etc.	45.00
32. Sugar dealer	300.00
33. Tire dealer	45.00
34. Transportation Business (Jeepney, "Harabas", Fiera", etc.	75.00
35. Wood Lamination	45.00
36. Xerox Copier	45.00

OTHER, ITEMS	AMOUNT OF TAX
37. Apartment house	450.00
38. Bank	450.00
39. Bingo game	30.00
40. Cargo and letter forwarder	150.00
41. Cockpit	150.00
42. Copra buyer	450.00
43. Dispatcher	30.00
44. Extraction of sand, gravel, earth and other materials	450.00
45. Ferris wheel	30.00
46. Fertilizer and chemical dealer	450.00
47. Gaffer	30.00
48. Holding a dance	7.50
49. Holding a fiesta	30.00
50. Hostess and waitress	30.00
51. Insurance companies	300.00
52. Liquified petroleum gas (LPG), acetylene, oxygen, nitrogen, hydrogen, ammonia, or the like, dealer	45.00
53. Nipa thatches dealer	45.00
54. Piggery and poultry	75.00
55. Rattan-made furniture dealer	75.00
56. Referree	30.00
57. Rollettes (Rollitas)	30.00
58. Sticker (van, delivery, truck)	10.50

* All permits issued after June 30 of each year shall be charged only fifty per centum (50%) of the prescribed annual rates.

Provided, however, that all other business, trades, occupation and the like which are not specifically mentioned in this article should be levied a minimum permit fee of not less than fifty pesos.

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SECTION 3.2.21.2. Imposition of Fees.

<u>BUSINESS, TRADE OR OCCUPATION</u>	<u>AMOUNT OF TAX</u>
1. Candle, soap or wax factory:	
with machinery	P 30.00
without machinery	P15.00
2. Manufacturer of paint, paste, ink, dyes and other similar products:	
with machinery	36.00
without machinery	24.00
3. Manufacturer of coconut oil:	
with five expellers or more	54.00
with less than five expellers	42.00
Manufacturer of other kinds of oil	12.00
4. Manufacturer of coffee or chocolate, candies, cookies, biscuits, sweets and other similar products:	
with machinery	36.00
without machinery	24.00
5. Manufacturer of lard or boiling fat, butter, sauce, sausage, hot dog, baloney and other kinds of similar products:	
with machinery	24.00
without machinery	12.00
6. Ice cream or ice drop factory:	
with machinery	36.00
without machinery	18.00
7. Drying or curing fish	12.00
8. Tannery	54.00
9. Assaying laboratory	54.00
10. Ice plant	54.00
11. Manufacturer of Pharmaceutical products:	
with machinery or boiler	36.00
without machinery	15.00
12. Manufacturer of perfume or lotions, bayrums, hair tonics, pomade, lipsticks, cosmetics, and other similar products:	
with machinery	54.00
without machinery	27.00
13. Manufacturer of batteries for motor vehicles, charging and recharging batteries	12.00
14. Carpentry, furniture shop, and manufacturer of wooden boxes:	
with machinery	24.00
without machinery	12.00
15. Manufacturer of neon lights	24.00
16. Manufacturer of mattresses:	
with bed factory connection	42.00
without bed factory connection	15.00
17. Manufacturer of shoes:	
with machinery	30.00
without machinery	12.00
Shoe repairer	6.00
18. Manufacturer and repairer of vehicles drawn by animals:	
with machinery	24.00
without machinery	12.00
19. Establishment for the construction and repair of motor vehicles:	
with machinery installation	24.00
without machinery installation	12.00
Establishment for the repair of motor vehicles	12.00

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Amount Tax

20. Blacksmith, welding, tinsmith and machine shops:	
(a) with machinery, apparatus and forges.	12.00
(b) with machinery but with forges	6.00
21. Repair shop for pianos, auto-pianos, radio-phonographs, typewriters, mimeographs and other similar apparatus:	
(a) with machinery	24.00
(b) without machinery	3.00
22. Foundry	45.00
23. Lithographer, engraver, photo engraver, photo studio or establishment	24.00
24. Restaurant, panciteria, cafe, cafeteria, carenderia, or any other eating places:	
(a) restaurant, panciteria, refreshment parlor, cafe or cafeteria with 50 or more seating capacity	45.00
(b) Carenderia with 20 or more, but less than 50 seating capacity	24.00
(c) Carenderia with less than 20 seating capacity	12.00
25. Hotel:	
(a) with 20 or more rooms	54.00
b) with less than 20 rooms	36.00
26. Sari-sari store:	
(a) in the corner of two streets	10.80
(b) between street corners	3.00
27. Manufacturer of aerated water:	
(a) with 4 to 5 corking machines	54.00
(b) with 3 to 4 corking machines	45.00
(c) with 1 to 2 corking machines	30.00
28. Manufacturer of storage of alcohol	45.00
29. Barber shop:	
(a) with 10 or more chairs	12.00
(b) with 5 to 9 chairs	9.00
(c) with less than 5 chairs	6.00
(d) with 1 ordinary chair without barber shop	.90
30. Hardware store and electrical auto spare parts dealers:	
(a) on Real, C. Aviles and Rizal streets	45.00
(b) In other places	24.00
31. Billiard and pool hall:	
(a) with 2 or more tables	9.00
(b) with 1 table	6.00
32. Boarding house:	
(a) with 50 or more boarders	30.00
(b) with 20 or more but less than 50 boarders	15.00
(c) with less than 20 boarders	12.00
33. Manufacturer of:	
(a) Cigar boxes and other similar boxes	45.00
(b) Cigar boxes made of paper, cardboard, bamboo or similar materials	24.00
34. Bowling alley	9.00
35. Manufacturer of bricks, tiles and other similar products:	
(a) with machinery	24.00
(b) without machinery	12.00
36. Storage of calcium carbide:	
(a) with 100 or more cases	30.00
(b) with 50 to 99 cases	18.00
37. Storage of celluloid:	
(a) 10 or more kilos	30.00
(b) less than 10 kilos	15.00
38. Night club and dancing school	45.00
39. Coal deposits:	
(a) 100 or more tons	30.00
(b) less than 100 tons	15.00

	Amount of Tax
40. Cold storage:	
(a) with a total capacity of 50 or more cubic meters	P 54.00
(b) with a total capacity of less than 50 cubic meters but not less than 35 cubic meters	45.00
(c) with a total capacity of less than 35 cubic meters but not less than 15 cubic meters	36.00
(d) with a total capacity of less than 15 cubic meters but not less than 5 cubic meters	27.00
(e) with a total capacity of less than 5 cubic meters	15.00
(f) Refrigerating cases with 4 or more cubic meters	12.00
41. Gasoline station	24.00
42. Other combustible storage:	
(a) over 5,000 kilos	54.00
(b) tar 3,000 kilos to 5,000 kilos	45.00
(c) tar 1,000 kilos but not exceeding 2,000 kilos	36.00
(d) less than 1,000 kilos	18.00
(e) resin, over 5,000 kilos	36.00
(f) resin, over 3,000 to 5,000 kilos	18.00
(g) resin, 1,000 to not less than 3,000 kilos	15.00
(h) resin, less than 1,000 kilos	9.00
43. Theater or cinematograph	24.00
44. Second-hand junk and scrap dealer	45.00
45. Grocery store:	
(a) On Real, C. Aviles and Rizal Sts.	45.00
(b) in other places	24.00
46. Bakery:	
(a) with 4 or more ovens	54.00
(b) with 2 to 3 ovens	42.00
(c) with 1 oven	24.00
47. Lumber yard and sawmill	24.00
48. Under taker:	
(a) with embalming establishment and depositing corpse	24.00
(b) Funeral services only	12.00
49. Pawn broker:	
(a) with more than P200,000.00 capital	12.00
(b) with P100,000.00 or more but less than P200,000	15.00
(c) with P50,000 or more but less than P100,000.00	12.00
(d) with less than P50,000.00 capital	6.00
50. Manufacturer and/or dealer of rattan chairs, etc:	
(a) with machinery	24.00
(b) without machinery	12.00
51. Manufacturer and dealer of mirror and art glasswares	24.00
52. Manufacturer of playing cards	30.00
53. Printing shop	24.00
54. Manufacturer of bagoong	18.00
55. Manufacturer of miki, bihon, misua, and other similar products	45.00
56. Laundry establishment	12.00
57. Warehouse:	
(a) with an area of over 1,000 square meters	36.00
(b) with an area of from 500 to 1,000 square meters	24.00
(c) with an area of less than 500 square meters	15.00
58. Beauty parlor/shops:	
(a) having 12 operators or more	15.00
(b) having 5 to 11 operators	12.00
(c) having less than 5 operators	6.00
59. Book store	12.00
60. Shirt factory:	
(a) with 20 or more machines with electric machines	30.00
(b) with 20 machines without electric machines	15.00
(c) with less than 20 machines with electric machines	18.00
(d) with less than 20 machines without electric machines	18.00

Val

	<u>Amount of Tax</u>
61. Drug store	P 12.00
62. General merchandise	45.00
63. Tailoring shop	12.00
64. All other business and traders not enumerated herein	15.00
65. Occupants of residential house the assessed value of which is P1,000.00 to P10,000.00	6.00
66. Occupants of residential house the assessed value of which is more than P10,000.00	12.00

SECTION 1.2.2.4. Rates of sanitary permit fees.

With gross sales per semester of:

- | | |
|--|-------|
| a) Not exceeding P1,000.00 (and establishment) | 7.50 |
| b) In excess of P1,000.00 but less than P5,000.00 | 30.00 |
| c) In excess of P5,000.00 but less than P20,000.00 | 45.00 |
| d) In excess of P20,000.00 | 60.00 |

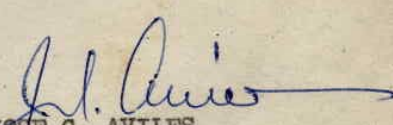
SECTION 2. Effectivity. - This Tax Ordinance shall take effect on January 1, 1985.

ENACTED, December 4, 1984.

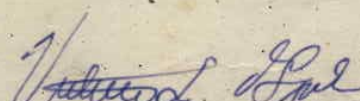
"RESOLVED, FURTHER, to furnish a copy of this Tax Ordinance each to the City Treasurer, his license clerks, and all concerned, in the City of Ormoc;

"CARRIED UNANIMOUSLY."

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


JOSE C. AVILES
Vice-Mayor
Presiding Officer

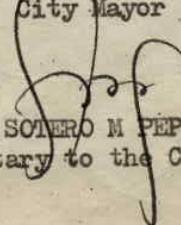
ATTESTED:



VICTORIANO L. DE LOYOLA
Kalihim
(Secretary)

APPROVED:

INAKI A. LARRAZARAL, SR.
City Mayor

ATTESTED AS APPROVED:


SOTERO M. PEPITO
Secretary to the City Mayor


JOSE C. AVILES
ACTING CITY MAYOR

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