

or transactions performed, or to be carried, within its territorial jurisdiction, irrespective of whether such are temporary or partly being done in another jurisdiction, and upon which acts or transactions, taxes, licenses or fees are levied.

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

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

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

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

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

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

SECTION 3. Mayor's Permit Required; Contents; False Statements.

Any person, whether natural or juridical, desiring to engage in any business, trade, or activity, within the territorial jurisdiction of the City of Urmoc, shall first submit a written application to the Mayor for the corresponding permit and license, on a prescribed form for this purpose.

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

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

SECTION 4. Payment of Permit and License. - The applicant shall pay the permit fee and license tax to the City Treasurer, whereupon, the Office of the Mayor shall issue the corresponding permit.

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

SECTION 6. Record of Permit and Licenses. - The Office of the City Mayor shall keep a record of all permits issued by it and so with the City Treasurer who shall also keep a record of all licenses issued by him.

SECTION 7. Accrual of Tax; Time of Payment of Fees and Licenses. Except as otherwise provided in this Ordinance, all local taxes shall be fixed by the calendar year, although the same may be paid in quarterly installments.

Unless otherwise provided herein, city taxes, fees and charges shall accrue on the first (1st) day of January of each year as regards tax subjects then liable therefore, but an entirely new tax, fee and charge, or changes in the rates of existing taxes, fees, or charges, shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

Unless otherwise specifically provided in this Ordinance, all taxes due and accruing to the City shall be paid within the first twenty (20) days of January, or, if paid in quarterly installments, on or before April 20, on or before July 20, on or before October 20, as the case may be. The Sangguniang Panlungsod may, for a justifiable reason or cause, like floods, fire, typhoons and other natural calamities, extend for an additional period of not exceeding six (6) months, the time for payment of a license taxes, fees, and charges.

SECTION 8. Surcharges and Interests on Unpaid Taxes, Fees or Charges. - Except as otherwise specifically provided in this Ordinance, failure to pay the taxes, fees or charges within the time required as specified in the next preceding section shall subject a surcharge of twenty-five per centum (25%) of the amount of the taxes, fees or charges not paid on time and an interest at the rate not exceeding two percentum (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.

Where an extension of time for the payment of the taxes, fees and charges has been granted and the amount is not paid in full within the period of the extension, the interest of two (2%) per centum per month shall be collected on the unpaid amount from the date it became originally due until fully paid.

SECTION 9. Interest on Other Unpaid Revenues. - Where the amount of any other revenue due an LGU, 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 thereon at the rate not exceeding two percentum (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.

SECTION 10. Postings; Exhibition of Official Receipt of Payment. The Mayor's permits as well as the official receipt showing payment of the permit fees, license tax, and other fees or charges shall be exhibited conspicuously in or at the place where the business or occupation is conducted or exercised. In the case of peddlers, travelling agents or other persons having no fixed place of business, such receipts shall be kept in the physical possession of the holder, or

his duly authorized representative subject to the exhibition upon the demand by the proper authorities.

SECTION 11. Related or combined businesses. - (a) The conduct or operation of two (2) or more related businesses provided in the Rules and Regulations Implementing the Local Government Code by any one person, natural or juridical, shall require the issuance of a separate permit or license for each business.

(b) If a person conducts or operates two (2) or more related businesses which are subject to the same rate of imposition, the tax shall be computed on the basis of the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) If, however, the businesses operated by one person are governed by separate tax schedules or the rates of the taxes are different, the taxable gross sales or receipts of each business shall be reported independently and the tax thereon shall be computed on the basis of the appropriate schedule.

SECTION 12. Certified copy of loss of Permit or Licenses. - The Secretary to the Mayor or the City Treasurer shall, upon presentation of satisfactory proof that the original of the Mayor's permit or the original license certificate has been lost, stolen or destroyed, issue a certified true copy of the Mayor's permit or license certificate, as the case may be, upon payment of a fee of ten pesos (P10.00) for each certified true copy issued.

SECTION 13. Retirement of Business. - (a) Any person natural or juridical, subject to the tax on businesses under Article 232 on these Rules and Regulations Implementing the Local Government Code of 1991 shall, upon termination of the business, submit a sworn statement on the gross sales or receipts for the calendar year.

For 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 contemplated in this Article. 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 concerned 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 observed:

- (1) The City Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address of the business on record to verify if it is really no longer 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 Mayor the disapproval of the application for the termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all the taxes, fees and charges imposed thereon under existing local tax ordinance; and

(2) 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 transfer of the business to him if there is an existing ordinance prescribing such transfer tax.

(b) If it is found that the retirement or termination of the business is legitimate, and the tax due therefrom 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.

(c) The permit issued to a business retiring or terminating its operations shall be surrendered to the City Treasurer who shall forthwith cancel the same and records such cancellation in his books.

SECTION 14. Inspection of Business Establishment. - Establishments where businesses are being conducted may, at all times, be subject to inspection by an official connected with public health, welfare and safety and who has technical and official authority in such matters to see to the effective compliance of the requirements of existing laws and of this Ordinance. Upon the recommendations of said official, a permit or license may be revoked by the City Mayor, after the concerned licensee or permittee shall have been given due process. And no refund of the amount paid by the permittee or licensee shall be made upon revocation thereof.

SECTION 15. Examination of Books of Accounts and Pertinent Records of Businessmen by the City Treasurer. - For the purpose of effective enforcement and collection of the taxes, fees and charges provided in this Ordinance, the City Treasurer may, by himself or through his deputies duly authorized in writing, examine the books of accounts and other pertinent records of any person, partnership, corporation or association doing business within the territorial jurisdiction of Ormoc City, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during the regular business hours, not often than once every year for each business establishment. Any examination conducted pursuant to the provisions of this section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of taxpayer concerned.

In a case where the examination herein authorized is made by a duly authorized deputy of the City Treasurer, the written authority of the deputy shall specifically state the name, address and business of the taxpayer where books, accounts or pertinent records are to be examined, the date and place of such examination, and procedure to be followed in conducting the same.

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

Any violation of the requirements for the production of the books of accounts and pertinent records of business shall subject the violator thereof to imprisonment which shall not be less than one (1) month nor more than six (6) months or a fine which shall not be less than one

thousand (P1,000.00) pesos nor more than five thousand (P5,000.00) pesos, or both such imprisonment and fine at the discretion of the court.

SECTION 16. True Status of Business: Books Being Destroyed or Hidden to Subvert Examination. - Unless the taxpayer keeps regular books of accounts and/or records required by the National Internal Revenue Code and Regulations, it shall be his duty to keep such books and other business records, duly approved by the City Treasurer before its use, which shall truly reflect his business or trade for purpose of the taxes provided therein. The taxpayer should keep his regular books of accounts and other business records in the premises of establishment and submit the same for examination to the City Treasurer, or his representative duly authorized in writing. The books of accounts and/or business records may be taken by the City Treasurer or his duly authorized representative until the examination is terminated and the delinquency or deficiency tax is paid. The books of account, and/or other business records as well, must be preserved by the taxpayer for a period of five (5) years from the date of the last entry.

SECTION 17. Collection Officer. - The City Treasurer, or his duly authorized representative, shall collect all permit fees, license taxes and other fees, charges and penalties specified in this Ordinance.

SECTION 18. Promulgation of Rules and Regulations. - The City Treasurer shall promulgate rules and regulations subject to the approval of the Sangguniang Panglungsod.

Article II. Civil Remedies for Collection of Revenues

SECTION 19. Application. - The provisions of Article 11 of this Ordinance and the remedies herein provided may be availed of for the collection of any delinquent local tax, fee, charge, or other revenues.

SECTION 20. Local Government's Lien. - Local taxes, fees, charges, or other revenues constitute a lien, superior to all liens, or charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which maybe subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interests.

SECTION 21. Civil Remedies. - The Civil Remedies for the collection of local taxes, fees, or charges and related surcharges and interest resulting from delinquencies 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 by levy upon real property and interest in or rights to real property; and
- (b) By judicial action.

Either of these two (2) remedies or both may be pursued concurrently or simultaneously, at the discretion of the City Treasurer.

SECTION 22. Distrainment of Personal Property. - The remedy by distraint shall proceed as follows:

(a) Seizures. - 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 that 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 seizures. In this case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax, 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 the exemption under the provision of applicable laws. Distrained personal property shall be sold at public auction in the manner provided in Rule XXX of the Rules and Regulations Implementing the Local Government Code of 1991.

(b) Accounting of Distraint Goods. - The Officer executing the distraint shall make or cause to be made an account of the goods, chattels, or effects distraint, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects were taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which a 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) public and conspicuous places in the territory of the City where the distraint is made, specifying the time and place of sale, and the article 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 in which property is distrainted.

(d) Release of distrainted property upon payment prior to sale. - If at any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the sale, 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 sale, 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 City for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

The committee on appraisal shall be composed of the City Treasurer as Chairman, with a representative of COA 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 deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

SECTION 23. Levy on Real Property. - After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on, before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. 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. Such certificate shall operate with the force of legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the 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 City Assessor and the Register of Deeds of the province or city where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent tax payer or, if he be absent from the Philippines, 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 the 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 of Ormoc.

SECTION 24. Penalty for Failure to Issue and Execute Warrant. - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, any City Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority, shall be automatically dismissed from the service after due notice and hearing.

SECTION 25. 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 or municipal hall, and in public and conspicuous places in the city where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the province, city or municipality where the property is located. 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 the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties, and interest. If he fails to do so, the sale shall proceed and shall be held 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 ng Ormoc, 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 the 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, interest, or penalties provided 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 in this article, 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.

SECTION 26. 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 taxes, fees, or charges, and related surcharges, interest, or penalties from the date of delinquency to the date of sale, plus interest of two (2%) percent 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 deputy.

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 two (2%) percent per month, 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, related surcharges, interest, and penalties.

The owner shall not 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.

SECTION 27. Final Deed of Conveyance to 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, interest, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SECTION 28. 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 taxes, fees, or charges, related surcharges, interest, penalties, costs, the City Treasurer conducting the sale shall purchase the property in behalf of the City of Ormoc to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City of Ormoc 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 local treasurer the full amount of the taxes, fees, charges, and related surcharges, interest, 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 of Ormoc.

SECTION 29. Resale of Real Estate Acquired for Payment of Taxes, Fees, or Charges. - The Sangguniang Panlungsod ng Ormoc may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding section at public auction. The proceeds of the sale shall accrue to the general fund of the City of Ormoc.

SECTION 30. Collection of Delinquent Taxes, Fees, Charges, or Other Impositions through Judicial Action. - The City of Ormoc may enforce the collection of delinquent taxes, fees, charges, or other impositions by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Article 284, Rule XXX of the Rules and Regulations Implementing the LGC of 1991.

SECTION 31. Further Dstraint or Levy. - The remedies by dstraint and levy may be repeated if necessary until the full amount due, including all expense is collected.

SECTION 32. Personal Property Exempt from Dstraint or Levy. The following property shall be exempt from dstraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee, or charge including related surcharge and interests:

- (a) Tools and implements necessarily used by the delinquent taxpayer in his trade or employment;
- (b) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
- (c) His necessary clothing, and that of all his family;
- (d) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
- (e) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
- (f) The professional libraries of doctors, engineers, lawyers and judges;

(g) One (1) fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and

(h) Any material or article forming part of a house improvements of any real property.

Article III. - Schedule of Mayor's Permit Fees

SECTION 33. Operation of Business, Trade, Occupation and the like.

It shall be unlawful for any person or entity to conduct or engage in any business, trade, occupation and possession of articles and things, without first securing a permit from the City Mayor.

SECTION 34. Fees to be made. - There shall be paid annually to the City Treasurer for every permit issued by the City Mayor for business, trade, occupation and possession of any articles and things as herein below enumerated with the following schedules:

FACTORIES AND MANUFACTURERS

	<u>Amount of Tax</u>
1. Brewers	P 135.00
2. Distillers of spirits	225.00
3. Manufacturers of cigars and cigarettes	225.00
4. Furniture factories	112.50
5. Rope Factories	45.00
6. Soap and Candle Factories	
a) with machinery	180.00
b) without machinery	112.50
7. Ice drop and candy factories	225.00
8. Ice Cream Factories:	
a) with machinery	225.00
b) without machinery	67.50
9. Sugar Centrals	1,500.00
10. Owner, proprietor, concession of sawmill	337.50
11. Coconut Oil Factory	168.75
12. Tanning Industries	168.75
13. Owners of Match Factories	112.50

14. Manufacturers, importers or dealers in jewelry, sporting goods, toilets, musical instruments, watches, clocks, footwear, ready made wearing apparel, marine glass, pile glass, cameras, camera lenses, cinematographic films, refrigerators, phonographs, radios, etc.	225.00
15. Manufacturers or dealers of bricks, stones, gravel and etc.	90.00
16. Manufacturers, producers, importers or wholesale dealers in softdrinks & mineral water	90.00
17. Manufacturer or dealer in tanned goods	112.50
18. Manufacturer or dealer in fibers	90.00
19. Muscobado Mill (Kinogay)	225.00
20. Ice Factory (Ice drops & Ice Cycles)	225.00
21. Manufacturer of Batteries	112.50
22. Manufacturer and repairer of shoes:	
a) with machinery	180.00
b) without machinery	45.00
23. Manufacturer of miki, bizon, misua, sotanghon, etc.	112.50
24. Manufacturer or dealer in mirror and art glasses	112.50
25. Fireworks Factory	250.00
26. Manufacturer of Pharmaceutical products:	
a) with machinery	450.00
b) without machinery	112.50
27. Distillery or rectifier	450.00
28. Manufacturer of coffee, chocolates, caramels, candies, sweets, and other similar products	225.00
29. Chemical, gas, oxygen, alcohol plant	1,350.00
30. Recapping Plant/Recapping Station	1,350.00

AMUSEMENTS

1. Circus (per performance)	4.50
2. Race Track/Golf Course	450.00
3. Horse Race	450.00
4. Bowling Alley	112.50
5. Shooting gallery	22.50
6. Merry-go-round	22.50

7. Benefit, theatrical or dramatic performance (per performance)	11.25
8. Cinematographer/Movie houses	
a) aircon	750.00
b) non-aircon	375.00
9. Night Club and cabaret	450.00
10. Concert Hall	225.00
11. Juke Box (Per Unit)	22.50
12. Saloon, bar, cocktail lounge	160.00
13. Public bath and pool	45.00
14. Billiard and pool halls (per table)	45.00
15. Mahjong den (per table)	112.50
16. Video Tape Rental	150.00
17. Video Coverage	150.00
18. Electronics Games	150.00
19. Cable TV/Radio Station	750.00

TRANSPORTATION

1. Public Ferry (Pump Boat)	100.00
2. Rig (Tartanilla) for hire	20.00
3. Caromata for hire	13.50
4. Motorized tricycle operator (per unit)	45.00
5. Tricycles (Non-Motorized - delivery & for hire)	15.00

SHOPS AND MACHINERIES

1. Barber shop (per chair)	27.50
2. Beauty parlor:	
a) with electric machine	90.00
b) without electric machine	45.00
3. Garage (for commercial purposes)	112.50
4. Laundry	100.00
5. Dry cleaning establishments	100.00
6. Pawn shop	225.00
7. Photograph studio	45.00
8. Free-lance photographer (without gallery)	11.25

9. Dressmaking shop:	
a) along Real Street from seashore to corner Osmena St.	67.50
b) along Real St. from corner Osmena St. to Cantubo bridge	45.00
c) along Rizal St. from seashore to corner Osmena St.	56.25
d) along Rizal St. from corner Osmena St. to corner Solidor St.	33.75
e) along Rivilla Avenue from Calderon Bridge to Pardon Bridge	45.00
f) along other city streets	33.75
g) in the barrios	11.25
10. Tailoring Shop:	
a) along Real St. from seashore to corner Osmena St.	101.25
b) along Real St. from corner Osmena St. to Cantubo bridge	56.25
c) along Rizal St. from seashore to Cantubo bridge	78.75
d) along Rizal St. from corner Osmena St. to Solidor St.	56.25
e) along Rivilla Avenue from Calderon bridge to Pardon bridge	67.50
f) along other city streets	45.00
g) in the barrios	11.25
11. Watch repairer	56.25
12. Repairer, remodeller of vehicles, bicycles, etc.	112.50
13. Owner of Funeral Parlor	90.00
14. Battery	27.00
15. Sign painters	45.00
16. Electric light and power	450.00
17. Signboard display per square meter or a fraction thereof	4.50
18. Dealers in automobiles and accessories:	
a) Brand new automobiles	675.00
b) Second hand automobiles	450.00
19. Dealers in Motorcycles Accessories	
a) Brand new	300.00
b) Second hand	150.00
20. Dealers in bicycles and accessories	100.00
21. Dealers in new textiles, knitted wares, glasses, utensils, electrical goods, and construction materials	112.50
22. Owner of shipyard	450.00
23. Optical shop	67.50

24. Vulcanizing shop	45.00
25. Upholstery shop	45.00
26. Manufacturer and repairer of bodies of motor vehicles	180.00
27. Welding shop	
a) with machinery powered or run by electricity	90.00
b) with machinery (manual)	22.50
28. Printing shop	112.50
29. Blacksmith shop:	
a) with machinery and forges	112.50
b) with forges only	45.00
30. Machine shop establishments for manufacturing or repairing parts of mechanical apparatus or engines or manufacturing of any kind of articles made of brass, etc.	225.00
a) with more than 10 latches	168.75
b) with 7 to 10 latches	112.50
c) with 4 to 6 latches	67.50
d) with 3 latches	45.00
e) with 1 to 2 latches	22.50
31. Repair shops for pianos, radios, Phonographs, or other similar apparatus:	
a) with machinery	180.00
b) without machinery	22.50
32. Foundries of iron, bronze or aluminum:	
a) with capacity of 5 or more tons a day	180.00
b) with capacity of less than 5 tons a day	90.00
33. Tinsmiths:	
a) with machinery	45.00
b) without machinery	22.50
34. Manufacturer of rattan chairs, etc.	45.00

STORES, HOTEL EATERIES

1. Hotel (plus P7.00 per room)	337.50
2. Restaurant	150.00
3. Carenzeria:	
a) inside Public Market	22.50
b) outside Public Market	55.50
4. cafe (excluding coffee vendors in public market)	45.00
5. Refreshment Parlor	100.00
6. Lodging House	200.00
7. Boarding House	50.00

8. Livery Stable (for horses and vehicles)	45.00
9. Livery Garage	45.00
10. Boarding Stable	45.00
11. Small Carenderia/Fast Food	75.00
12. Retail Tuba Dealer:	
a) inside public market	33.75
b) outside public market	45.00
c) in the barrio	11.25
13. Retail liquor dealer	90.00
14. Retail wine (vino) dealer	67.50
15. Retail dealer in fermented liquor	67.50
16. Wholesale liquor dealer	225.00
17. Wholesale (vino) dealer	225.00
18. Retail peddler of fermented liquor	112.50
19. Wholesale dealer in fermented liquor	225.00
20. Retail of tobacco dealer:	
a) inside public market	22.50
b) outside public market	37.75
c) in the barrio	11.25
21. Wholesale leaf tobacco dealer	112.50
22. Peddler of leaf tobacco	45.00
23. Bakery: a) within the city proper	225.00
b) in the barrio	112.50
24. Dealer of gunpowder	225.00
25. Dealer in tar, pitch, resin, coal, benzine, turpentine, hemp cotton, nitroglycerin, LPG, and other combustible or explosive materials	225.00
26. Grocery store:	
a) within a radius of 100 meters of public market	90.00
b) in other places of the city	45.00
27. Small sari-sari store	9.00
28. Ambulant Vendors	150.00

O C C U P A T I O N

1. Hawker or peddler	33.75
2. Huckster	33.75

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3. Plumber	45.00
4. Auctioneer	33.75
5. Business Agent	67.50
6. Shipping intelligence Officer	45.00
7. Juggler	33.75
8. Acrobat	33.75
9. Dealer in large cattle	45.00
10. Dealer in second hand merchandise	45.00
11. Junk dealer	45.00
12. Money Lender or Changer	225.00
13. Broker (stocks, estates and commercial)	112.50
14. Butchers: a) inside public market	45.00
b) outside public market	33.75
15. Customs and immigration broker	90.00
16. Blacksmith	22.50
17. Pawnbroker	90.00
18. Tinsmith	22.50
19. Goldsmith	22.50
20. Piano Tuner	45.00
21. Lumber and minor forest product concession	112.50
22. Printer and bookbinder	67.50
23. Mechanic or machinist or travelling mechanic	45.00
24. Manicurist	33.75
25. Chiropractor	67.50
26. Mining and business promoter	67.50
27. Building Contractor	157.50
28. Transportation contractor	45.00
29. Irrigation contractor	157.50
30. Road contractor	157.50
31. Waterworks contractor	112.50
32. Artesian well contractor	112.50

33. Filing contractor	157.50
34. Rig driver	4.50
35. Beauty culturist	45.00
36. Lumber dealer	157.50
37. Scrap iron junk dealer	90.00

F I S H E R I E S

1. Fishing trap (bungsod)	90.00
2. Fishing net (baling)	33.75
3. Pante	11.25
4. Sinsoro	90.00
5. Fish Pond (per hectare)	150.00

A G E N C I E S

1. Collection agency	67.50
2. Mercantile agency	67.50
3. Private Security & Detective Agency	45.00
4. Advertising agency	67.50
5. Keeping of dogs for business purpose	13.50
6. Firearm dealer or agency	135.00
7. Scale and weighing station	112.50

O T H E R I T E M S

1. Hardware	675.00
2. Gasoline station (dealer of petroleum products)	450.00
3. Drug store	112.50
4. Corn and rice mills: a) 1 to 15 H.P.	112.50
b) 16 to 50 H.P.	168.75
c) 51 H.P. up	337.50
5. Cold storage	45.00
6. General merchandise store:	
a) within 100 meters radius from public market	90.00
b) in other places of the city	45.00
7. Arrastre	337.50
8. Union (any kind)	225.00

9. Hospital (private)	225.00
10. Dental or medical clinics (admitting patients)	206.25
11. Accounting Office	206.25
12. Warehouses:	
a) with an area of 500 or more sq. meters	337.50
b) with an area or less than 500 sq. meters	225.00
c) for storage of gasoline, petroleum and other similar products (depot):	
1) oil	1,000.00
2) oil and motor fuel	1,500.00
3) oil, motor fuel and LPG	2,000.00
13. Lumberyard:	
a) with machinery	337.50
b) without machinery (for deposit of lumber only)	225.00
14. Fish Dealers:	
a) wholesaler	112.50
b) retailer	45.00
c) drying, curing or salting fish	45.00
15. Bangus Fry Enterprises	112.50
16. Boxing Boat	225.00
17. Bake Shop	100.00
18. Electrical Contractor	112.50
19. Caterer & Catering Services	200.00
20. Fire Extinguisher Refilling	45.00
21. Gift Shop	90.00
22. Hauler (sand and gravel)	157.50
23. Interior Decorator	112.50
24. Janitorial Services	112.50
25. Memorial Park	225.00
26. Messengerial Services	67.50
27. Metal Craft Industry	112.50
28. Real Estate Dealer or Broker	112.50
29. Recreation Center	225.00
30. Rewinding and/or battery repair/charger shop	67.50
31. Shipper of empty cans, bottles, cartoons, sea shells, etc.	67.50

32. Sugar Dealer	750.00
33. Tire Dealer	100.00
34. Wood Lamination	67.50
35. Xerox Copier	67.50
36. Apartment	675.00
37. Bank	675.00
38. Bingo Game	45.00
39. Cargo and letter forwarder	225.00
40. Cockpit	225.00
41. Copra Buyer	675.00
42. Dispatcher	45.00
43. Extraction of sand, gravel, earth, and other materials	675.00
44. Ferris Wheel	45.00
45. Fertilizer and Chemical Dealer	675.00
46. Gaffer	100.00
47. Holding a Fiesta	50.00
48. Hostess	75.00
Waitress	45.00
49. Insurance Companies	450.00
50. Acetylene, oxygen, nitrogen, hydrogen, ammonia, or the like dealer	225.00
51. Nipa thatches dealer	67.50
52. Piggery and poultry	112.50
53. Rattan furniture dealer	112.50
54. Referee - cockfighting	100.00
55. Rollettes (Rollitas)	45.00
56. Sticker (van, delivery truck)	15.75
57. Special Mayor's Permit fee for beer, vino and wine selling after 12:00 Midnight	3,000.00
58. Film Processing	337.50
59. Ice Plant	750.00

60. Owner of vehicles for hire 750.00

61. Owner of heavy equipment for hire (dumptrucks, tractors, backhoe, crane, forklift) 2,250.00

* All permits issued to new establishment operated after June 30 of each year shall be charged only fifty per centum (50%) of the prescribed annual rates. In case change of ownership of the business, it shall be the duty of the new owner, agent or manager of such business to secure a new permit and pay the corresponding permit fee as though it were a new business.

Provided, however, that all other business, trades, occupation and the like which are not specifically mentioned in this article should be levied a minimum annual permit fee of One Hundred Pesos.

SECTION 35. Requirements.

A) The following requirements shall first be satisfied before the issuance of Mayor's Permit, to wit:

- 1) Exhibition, upon demand, of the current community tax;
- 2) For those rendering services which have direct contact with the public, a police clearance certificate issued by the PNP Department, and a Health Certificate issued by the City Health Department;
- 3) Identification (ID) photos 1 X 1 two (2) pieces.

B. On newly-started businesses, to wit:

- 1) If the business is a single proprietorship, and the owner has real estate properties in the City, the owner must present proof of payment of realty taxes either by receipts or a certification of payment to be issued by the Office of the City Treasurer;
- 2) If the business is partnership or corporation, and said entity has real properties in the City, said business must show proof of payment of realty taxes either by receipts or a certification of payment to be issued by the Office of the City Treasurer;
- 3) If the business has no real properties in the City, and its principal or branch office is renting or leasing space in a building, the applicant business must attach to his application the Mayor's Permit registration number of the building owner or a real estate lessor as prescribed under this Ordinance;
- 4) If the business has no real properties in the City, and its principal or branch office is on rented or leased property, the Mayor's Permit registration number of the landlord as a real estate lessor as prescribed in this Ordinance, shall accompany his application.
- 5) Finally, the business must secure a certification from the Office of the City Treasurer that said business is a newly-started business to guide the granting and collection of permit fees and taxes.

C. On Newly-transferred businesses, to wit:

- 1) In the case of a newly-transferred business, a Mayor's Permit shall be issued only upon satisfactory proof that municipal business taxes have been paid in the locality from where it was established and operating before its transfer to the City.

SECTION 36. Term and renewal of permits. - All permits issued by the Mayor after payment of the corresponding fees shall be for a period of not more than one (1) year and shall expire on the last day of the year it was issued.

Every permit shall be renewed within the first twenty (20) days of January following its expiration, and failure to pay the fee within the time prescribed shall subject the taxpayer to a surcharge of twenty-five per centum (25%) of the amount of fee due plus an interest upon unpaid amount at the rate of one per centum (1%) per month.

Article IV. - Sanitary Permit

SECTION 37. - Semestral sanitary permit. - There is hereby required a sanitary permit for the purpose of operating food, eating and drinking establishments, including ambulatory foods and drinks establishments, dancing schools, dance halls, night clubs, tansorial and beauty establishments, massage clinics and sauna bath establishments, to be issued by the City Health Officer every semester, pursuant to the provisions of Presidential Decree No. 856.

SECTION 38. - Time and manner of securing sanitary permit. - The sanitary permits herein required shall be secured in the months of January and July, thus making effective such permit for a period of six (6) months only: Provided, however, that new establishments subject of this Ordinance shall secure said permit before the start of operation. It shall be unlawful for any establishment mentioned in Section 37 hereof to operate without a sanitary permit.

SECTION 39. - Rates of sanitary permit fees. - There shall be paid to the City Treasurer a sanitary permit fee for every establishment mentioned in Section 37 hereof in accordance with the following rates:

<u>With gross sales per semester of:</u>	<u>Fees</u>
Not exceeding P1,000.00 (and new establishment) ...	P 11.75
In excess of P1,000.00 but not exceeding P5,000.00..	45.00
In excess of P5,000.00 but not exceeding P20,000.00	67.50
In excess of P20,000.00	90.00

SECTION 40. - Proceeds for health projects. - The funds or proceeds obtained from the imposition of sanitary permit fees shall be used exclusively for the projects to be undertaken by the City Health Department subject, however, to the approval of the Sangguniang Panlungsod.

Article V - Taxpayer's Remedies

SECTION 41. 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 collection of such taxes, fees, or charge, 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 this Ordinance may be assessed within a period of three (3) 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 expiration of said period. Provided, however, That, taxes, fees or charges assessed before the effectivity of this Ordinance may be collected within a period of three (3) years from the date of assessment.

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

1. The Treasurer is legally prevented from making the assessment or collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

SECTION 42. 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, interest 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. If the City Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the City Treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

SECTION 43. 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 44. Penalty for violation. - Any person, entity or corporation who shall violate any of the provisions of this Ordinance shall suffer the penalty of imprisonment of not less than one (1) month nor more than six (6) months, or a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment or fine at the discretion of the court.

SECTION 45. Separability Clause. - If any of the provisions of this Ordinance is held invalid, all the other provisions not affected thereby shall remain valid.

SECTION 46. Repealing Clause. - All other ordinance inconsistent with this Ordinance are hereby considered repealed.

SECTION 47. Effectivity. - This Ordinance shall take effect after ten (10) days from the date a copy hereof is published in full in at least two (2) conspicuous and publicly accessible places, pursuant to the provisions of Section 59, paragraph (a) and Section 188, of the Republic Act 7160, otherwise known as the Local Government Code of 1991.

ENACTED, April 29, 1993.

RESOLVED, FINALLY, to furnish copies of this resolution-tax ordinance each to Honorable Mayor Eufrocino M. Codilla, Sr., City Mayor; the City Treasurer, the City Administrator, and at least two (2) copies be posted on Bulletin Boards on conspicuous and publicly accessible places within ten (10) days in compliance with the provisions of the Rep. Act. No. 7160;

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution-tax ordinance.

BENJAMIN F. TUGONON
Vice-Mayor & Presiding Officer

ATTESTED:

hymalino
HERMOGENA P. SUMALINOG
Board Secretary II

APPROVED:

E. Codilla
EUFROCINO M. CODILLA, SR.
City Mayor

5/3/93
(Date)

/magch'93
/dsk:taxord