

REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
FOURTEENTH SANGGUNIANG PANLUNGSOD NG ORMOC HELD
AT THE SANGGUNIANG PANLUNGSOD SESSION HALL,
ORMOC CITY HALL BUILDING
ON SEPTEMBER 20, 2018

PRESENT:

Leo Carmelo L. Locsin, Jr.
Vincent L. Rama,
Mario M. Rodriguez,
Tomas R. Serafica,
Benjamin S. Pongos, Jr.,
Eusebio Gerardo S. Penserga,
Gregorio G. Yrastorza III,
Nolito M. Quilang,
Esteban V. Laurente,

City Vice Mayor & Presiding Officer
SP Member, Majority Floor Leader
SP Member, Presiding Officer "Pro-Tempore"
SP Member, Asst. Majority Floor Leader
SP Member
SP Member
SP Member
SP Member
Ex-Officio SP Member, Chapter President,
Liga ng mga Barangay ng Ormoc
Ex-Officio SP Member, Chapter President,
Panlungsod Pederasyon ng mga Sangguniang Kabataan ng Ormoc

Jasper C. Yerro,

ON LEAVE:

John Eulalio Nepomuceno O. Aparis II,

Lea Doris C. Villar,

SP Member
Minority Floor Leader
SP Member, Asst. Minority Floor Leader

PREFATORY STATEMENT

WHEREAS, Article 274 of the Rules and Regulations Implementing Republic Act No. 7160, otherwise known as the Local Government Code (LGC) of 1991, provides that: "Local Government Units (LGU) may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated in this Rule or taxed under the provisions of the National Internal Revenue Code (NIRC), as amended, or other applicable laws XXX";

WHEREAS, as mandated in Sections 132, Section 447 paragraph 2 (ii) and Section 316 of the LGC, the local Sanggunians are to enact revenue ordinances and to update its Local Revenue Codes. In updating the tax ordinances the LGUs are to revisit and amend their existing ordinances in accordance with the LGC.

WHEREAS, as provided by Section 191 of LGC the tax rates of the LGU Revenue Code should be updated and rationalized once every five years, this is to ensure the sustainability and buoyancy of various local taxes, while rates for regulatory/service fees and charges should be updated to make these fees and charges commensurate to the cost of the regulation and the services provided.

WHEREAS, City of Ormoc enacted Tax Ordinance No. 93-02 on the year 1993 imposing a Mayor's Permit Fee on any person desiring to engage in any business, trade or activity within the territorial jurisdiction of Ormoc City, and was being amended by Tax Ordinance No. 2000-002 on the year 2000.

WHEREAS, it was observed that some businesses or economic activities were not covered by previous tax ordinances, and along with changes and developments prevailing in the present economic conditions, amendments and/or updating of these tax ordinances are the most appropriate and desirable response to the mentioned current circumstances;

WHEREAS, in compliance of the legal requirement provided for in the LGC that in the enactment of any revenue-raising ordinance as herein a prior public hearing must be conducted, one indeed took place on December 16, 2016;

WHEREAS, foregoing premises considered, this Sanggunian finds that the City Mayor's requested amendment is meritorious and abundant with favor, as it certainly bequeaths tremendous benefits to the City and her constituents;

WHEREFORE, on motion of SP Member Tomas R. Serafica, Chairman, Committee on Ways and Means, Public Properties and Economic Enterprises, severally seconded by SP Members Lea Doris C. Villar, Esteban V. Laurente and John Eulalio Nepomuceno O. Aparis II; be it

RESOLVED, to enact:

TAX ORDINANCE NO. 2018-001

**AN ORDINANCE REVISING TAX ORDINANCE NO. 93-02
ENTITLED: "AN ORDINANCE IMPOSING A MAYOR'S
PERMIT FEE ON ANY PERSON DESIRING TO
ENGAGE IN ANY BUSINESS, TRADE OR ACTIVITY
WITHIN THE TERRITORIAL JURISDICTION OF
ORMOC CITY", AS AMENDED.**

Be it ordained by the Sangguniang Panlungsod of Ormoc City, Leyte that:

**ARTICLE I
TITLE, SCOPE AND DEFINITION OF TERMS**

SECTION 1. TITLE AND SCOPE OF ORDINANCE. - This Ordinance shall be known and cited as the "MAYOR'S PERMIT FEE ORDINANCE of 2018", and shall govern the payment of Mayor's Permit fees within the City. It shall govern acts or transactions performed, or to be carried, within its territorial jurisdiction, irrespectively of whether such are temporary or partly being done in another transaction, and upon which acts or transactions, licenses or fees are levied.

SECTION 2. DEFINITION OF TERMS. - As used in this Ordinance, the following definitions shall govern, to wit:

- A. Fee - means a charge fixed by law or ordinance for the regulation or inspection of a business, trade or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.
- B. Mayor's Permit - is a police measure designed for regulatory purposes exercised by the Local Chief Executive of Local Government Unit (LGU), and granted only upon approval of an application to pursue a business, trade or activity within the jurisdiction of such LGU.
- C. License or Permit - is a right or permission granted in accordance with law, ordinance or by a competent authority to engage in some business or occupation or to engage in some transactions.
- D. Surcharge - is an additional or excessive charge burden to show an omission of something that operates as a charge against the party accountable.
- E. Penalty - is a punishment imposed for a violation of this Ordinance and shall be in the form of imposition of a fine or imprisonment, or both, at the discretion of the court.

- F. Food peddler – a mobile food vendor who travels, whether on foot or on a human- or motor-powered conveyance, and offers food products for sale along a street, road or alley, or from door to door. A food vendor is not considered a food peddler when sales thereof are made from a station that is predominantly immobile, regardless of whether or not such station is capable of movement.

ARTICLE II MAYOR'S PERMIT FEES

SECTION 3. FEES TO BE PAID. - There shall be imposed upon any person, natural or otherwise, desiring to engage in any business, trade and occupation in the City a Mayor's Permit Fee in an amount that shall be in accordance with the following rates:

A. FACTORIES, MANUFACTURERS AND RELATED BUSINESS:

	Amount of Fees (in Philippine Pesos)
1. Brewers	Php 360.00
2. Chemical, gas, oxygen. Alcohol plant	2,050.00
3. Coco oil factory	420.00
4. Distiller of spirits	500.00
5. Electrical light and power:	
a. Power Generation	8,890.00
b. Power Transmission	6,850.00
c. Power Distribution	5,320.00
6. Fireworks	
a. Manufacturer/Factory	560.00
b. Dealer/Distributor	560.00
7. Furniture factory/shop	370.00
8. Ice cream factory	
a. With factory	500.00
b. Without factory	330.00
9. Ice drop and candy factory	500.00
10. Ice plant	1,600.00
11. Manufacturer of cigar and cigarettes	500.00
12. Manufacturer, importer or dealer in jewelry, sporting goods, toiletries, musical instruments, watches, clocks, ready-made wearing apparels, marine glass, pile glass, cameras, camera lenses, cinematographic films, refrigerators, photographs, radios, etc.	500.00
13. Manufacturers, producers, importers, or wholesale dealers in softdrink and mineral water	460.00
14. Manufacturer or dealer in canned goods	370.00
15. Manufacturer or dealer in fibers	330.00
16. Manufacturer/repairers of batteries	370.00
17. Manufacturer of foot wear and repairer of shoes	
a. With machinery	400.00
b. Without machinery	270.00
18. Manufacturer of miki, bihon, misua, sotanghon	370.00
19. Manufacturer of mirror and art glasses	370.00
20. Manufacturer/grinder of coffee, chocolate, caramel, candy, sweets, etc.	500.00
21. Match factory	370.00
22. Metal craft industry	370.00

23. Muscuvado (kinogay) mill	500.00
24. Processor or dealers of bricks, hollow blocks, stones, gravel and the like.	540.00
25. Recapping plant/station	2,870.00
26. Rope factory	270.00
27. Sawmill	500.00
28. Soap and candle factory	
a. With machinery	400.00
b. Without machinery	370.00
29. Sugar central/mill	2,120.00
30. Tanning industry	380.00

B. AMUSEMENT:

1. Billiard Hall/Pool per table	Php 170.00
2. Bingo	
a. Commercial	550.00
b. Social/Parlor	270.00
3. Bowling alley/lane	190.00
4. Carnival games (shooting gallery, jumping horse, roulettes and the like)per unit	90.00
5. Carnival rides (merry-go-round, ferris wheel, and the like) per unit	90.00
6. Cinema/Movie/Video house:	
a. Air-conditioned	1,060.00
b. Non-airconditioned	840.00
7. Circus	70.00
8. Concerts, cultural and variety show	120.00
9. Golf course	1,780.00
10. Horse race	620.00
11. Mahjong for parlor game (per table)	190.00
12. Night club, cabaret & ballroom, dancing hall	1,010.00
13. Saloon, KTV bar and cocktail lounge	670.00

C. TRANSPORTATION:

1. Aircraft (commercial)	Php1,500.00
2. Car rental (per unit)	
a. Heavy equipment for hire (dump truck, backhoe, tractors, crane, forklift)	3,050.00
b. Rig (tartanilla)	250.00
c. Taxi service	500.00
d. Vehicle for hire	1,060.00
3. Conventional ferry and cargo vessel (per vessel)	1,690.00
4. Delivery truck, van including sticker (per unit)	360.00
5. Fastcraft (per vessel)	1,780.00
6. Motorized passenger banca (pump boat) per unit	270.00
7. Motorized tricycle for hire per unit	170.00
8. Non-motorized tricycle not for hire but used for delivery and peddling per unit	70.00
9. Public Utility Vehicles (per unit)	
a. Bus line	270.00
b. Mini bus	310.00
c. Other than Bus or Mini bus	270.00

D. MACHINE SHOPS, MACHINERIES AND OTHER RELATED ESTABLISHMENT

1. Blacksmith shop	Php 170.00
2. Foundries of iron, bronze or aluminium	290.00
3. Iron works	550.00
4. Laundry/Dry Cleaning	230.00
5. Machine shop establishments for manufacturing or repairing parts of mechanical apparatus or engines or manufacturing of any kind of article made of brass, etc	580.00
6. Manufacturer, body builders and repair of bodies of motor vehicles	400.00
7. Dealer of optical supplies	180.00
8. Photograph studio	170.00
9. Printing shops/press	370.00
10. Refrigeration and air conditioning repair shop	400.00
11. Repair shops for motor vehicles, motorcycles and bicycles	400.00
12. Repair shops for pianos, radios, phonographs, or other electric or electronic gadget and similar apparatus	190.00
13. Rewinding, battery repair, charger and brake bonding	220.00
14. Shipyard/dockyard	640.00
15. Sign painting shop	170.00
16. Tinsmith	270.00
17. Upholstery shop	170.00
18. Vulcanizing shop:	
a. With high technology equipment	510.00
b. No high technology equipment	190.00
19. Watch repair shop	160.00
20. Welding shop	430.00

E. HOTELS, APARTMENT AND LODGING HOUSES:

1. Apartment	Php 1,030.00 with additional Php 300.00 for everydoor/unit
2. Boarding house, dormitory and house for rent	
a. With capacity of less than five (5) boarders	500.00
b. With capacity of more than five (5) But not more than twenty (20) boarders	750.00
c. With capacity of more than twenty (20) But not more than thirty (30) boarders	1,000.00
d. With capacity of more than thirty (30) But not more than fifty (50) boarders	1,500.00
e. With capacity of more than fifty (50) boarders	2,000.00
3. Hotels:	2,250.00 with additional Php 50.00 for every room
4. Inns and pension houses and motels	660.00 with additional Php 50.00 for every room
5. Lodging house	450.00

F. EATERIES, RESTAURANT AND THE LIKE:

1. Carenderia	Php 300.00
2. Fastfood chain establishment	950.00

3. Food Peddler	90.00
4. Refreshment parlor and snack house	330.00
5. Eatery and Restaurant	410.00

G. STORES AND GENERAL MERCHANDISE:

1. Bakery, bakeshop and pastry	Php 690.00
2. Bookstore	540.00
3. Copra buyer	1,710.00
4. Dealer/Peddler of leaf tobacco	170.00
5. Dealer of Gunpowder and ammunition re-loader	740.00
6. Dealer of tar, pitch, resin, coal, benzene, turpentine, hemp, cotton, nitrogycetine, and other combustible and explosive materials	500.00
7. Dealer of office & household appliances;	
a. Brand new	1,320.00
b. Surplus or second-hand	990.00
8. Dealer of vehicles, and accessories;	
a. Brand new	1,710.00
b. Second hand	1,010.00
9. Dealer of Motorcycles;	
a. Brand new	800.00
b. Second hand	410.00
10. Dealer in General merchandise	370.00
11. Drugstore	510.00
12. Fertilizer and Chemical Merchandise	1,030.00
13. Fire extinguisher refilling	270.00
14. Fish Dealer:	
a. Wholesale	510.00
b. Retailer	110.00
c. Retailer of dried, cured or suited fish	110.00
15. Gasoline, diesel, oil and other petroleum products;	
a. Depot	5,320.00
b. Service station	2,970.00
16. Gift shop and novelty	350.00
17. Grocery and Convenience stores	430.00
18. Gas such as LPG acetylene, oxygen, nitrogen, ammonia and the like;	
a. Dealer	1,020.00
b. Sub-dealer	570.00
19. Hardware	1,710.00
20. Jewelry shop	890.00
21. Livestock and poultry feeds, veterinary supply	890.00
22. Lumberyard	500.00
23. Nipa dealer	180.00
24. Pet shop, accessories and feeds	890.00
25. Retail of distilled alcoholic drinks and distilled spirits	300.00
26. Rattan/bamboo furniture dealer	370.00
27. Sugar dealer/trader	1,060.00
28. Sari-sari store	100.00
29. School and office supplies	350.00
30. Tuba dealer;	
a. Retailer	90.00
b. Wholesaler	100.00
31. Tire dealer	750.00
32. Wholesale of distilled alcoholic drinks and distilled spirits	740.00

H. BANKS AND FINANCIAL INSTITUTIONS:

1. Banks;	
a. commercial/universal	Php 4,330.00

b. rural bank	2,130.00
c. cooperative	1,710.00
2. Financing company and Lending Investors	890.00
3. Foreign Exchange dealer	890.00
4. Pawnshop	890.00
5. Automated Teller Machines (ATM) per unit	200.00
6. Money transfer/remittance center	890.00

I. SERVICE ESTABLISHMENTS:

1. Arrastre service	Php 500.00
2. Bookkeeping	300.00
3. Barber shop (per chair)	90.00
4. Beauty parlor (per chair);	
a. With electric machines	210.00
b. Without electric machines	170.00
5. Cargo or letter forwarder	500.00
6. Car wash and other related services	590.00
7. Caterer and Catering services	450.00
8. Cold storage	270.00
9. Construction services;	
a. Small	1,000.00
b. Medium	2,000.00
c. Large	3,000.00
10. Corn and Rice Mill;	
a. One (1) to five (5) horse power	370.00
b. Sixteen (16) to fifty (50) horse power	380.00
c. Fifty one (51) horse power and above	500.00
11. Dressmaking and tailoring Shop	270.00
12. Dislodging of Septic Tank	500.00
13. Extraction of sand, gravel, earth and other materials	1,030.00
14. Funeral Parlor;	
a. With embalming	890.00
b. Without embalming	480.00
15. Hauler of sand and gravel, boulders and the like	420.00
16. Heavy equipment for the hire such as dump trucks, tractors, backhoe, crane, forklift, etc.;	
a. Five (5) and below units	3,050.00
b. Six (6) to ten (10) units	4,590.00
c. above 10 units	6,790.00
17. Hospital/Clinics;	
a. Primary Hospital	740.00
b. Secondary Hospital	1,020.00
c. Tertiary Hospital	1,400.00
d. Medical & dental Clinics	500.00
e. Birthing Clinics	500.00
f. Dialysis Center/clinics	740.00
g. Optical Clinic	500.00
h. Veterinary Clinic	500.00
18. Industrial Sales and/or services	590.00
19. Institutions of Learning (universities, colleges, secondary schools, vocational/technical schools, nursery, tutorial and primary schools;	
a. 5,000 or more students	1,000.00
b. 1,000 or more but less than 5,000	500.00
c. 500 or more but less than 1,000	200.00
d. less than 500 students	100.00
20. Lamination, frame making & similar craft	180.00

21. Massage Parlor	500.00
22. Mechanical Dryer (Rice)	500.00
23. Memorial park	740.00
24. Mooring services	270.00
25. Photo electronic copier and the like (per unit)	180.00
26. Photo processing	500.00
27. Public bath, swimming pool and spa	270.00
28. Piggery (Commercial)	690.00
29. Poultry (Commercial)	890.00
30. Poultry Dressing Plant	890.00
31. Porterage	270.00
32. Sing-a-long apparatus, videoke (per unit)	140.00
33. Ship Chandling	270.00
34. Shipping of empty cans, bottles, cartoons, seashells, iron, etc.	300.00
35. VCD/DVD rental	230.00
36. Video coverage	410.00
37. Warehouse;	
a. with an area of more than 500 square meters	2,250.00
b. with an area of less than 500 square meters	740.00
c. for storage (depot) of oil and other lubricants	1,520.00
d. for storage (depot) of motor oil and motor fuel	2,120.00

J. AGENCIES:

1. Advertising agency	Php 180.00
2. Collection agency	180.00
3. Firearm dealer or agency	310.00
4. General services agency	380.00
5. Janitorial and messengerial agency	380.00
6. Kennels for business	540.00
7. Manpower Recruitment Agencies	540.00
8. Private security and detective agency	270.00
9. Scale and weighing station	190.00
10. Tourist and/or travel agency	550.00

K. TELECOMMUNICATION:

1. Cable TV	Php 1,780.00
2. Call Centers	1,500.00
3. Cell Site tower (per tower)	1,125.00
4. Internet Provider	1,350.00
5. Mobile phone loading station	75.00
6. Public calling station (per station)	540.00
7. Public telephone booth (per booth)	90.00
8. Radio Station (AM/FM)	1,500.00
9. Telephone companies;	
a. Landline	1,780.00
b. Mobile	1,590.00

L. OTHER ITEMS:

1. Boxing Bout	Php 380.00
2. Fish/Shrimp Fry;	
a. Dealer	170.00
b. Wholesaler	190.00
3. Internet, electronics café/game (per unit)	75.00
4. Insurance companies, educational and pension plans	1,010.00
5. Livery stable (for horses and vehicles)	150.00
6. Race track	660.00
7. Retailer of dried, cured or salted fish	170.00

8. Signboard display (per square meter)	30.00
9. Special Mayor's permit fee for selling alcoholic beverages after 12:00 midnight	4,060.00

M. OCCUPATIONAL FEES:

1. Animal Trainer	Php 75.00
2. Ambulant vendor	150.00
3. Barber	75.00
4. Bartender	75.00
5. Beautician	110.00
6. Blacksmith	80.00
7. Bondsman	75.00
8. Book binder	90.00
9. Boxer	110.00
10. Boxing Promoter	270.00
11. Business Agent	220.00
12. Butcher	90.00
13. Chambermaid	75.00
14. Chiropractor	180.00
15. Club Floor Manager	225.00
16. Concerts/cultural & variety show promoter	550.00
17. Construction contractor	420.00
18. Cook	75.00
19. Criminologist	75.00
20. Dealer of fowls and the like	110.00
21. Dealer of Large Cattle	110.00
22. Dealer in Second Hand Merchandise	110.00
23. Dispatcher	180.00
24. Earth Filling Contractor	350.00
25. Electrical Contractor	590.00
26. Electrician	110.00
27. Event Manager/Coordinator	150.00
28. Factory worker	75.00
29. Forensic Expert	150.00
30. Goldsmith	80.00
31. GRO and Dance Instructor	430.00
32. Hair Stylist	75.00
33. Hospital Attendant	75.00
34. Hawker or Peddler	110.00
35. Interior Decorator	190.00
36. Life Guard	75.00
37. Lumber dealer	230.00
38. Make-up Artist	75.00
39. Manicurist/Pedicurist	110.00
40. Manpower and Labor contractor	380.00
41. Masseur- attendant	75.00
42. Mechanic or Machinist	110.00
43. Money Changer	500.00
44. Pawn broker/appraiser	200.00
45. Photographer (itinerant/freelance)	110.00
46. Piano tuner	110.00
47. Plumber, carpenter	110.00
48. Printer	180.00
49. Private ballistic expert	150.00
50. Real Estate Broker/custom	590.00
51. Rig Driver	50.00
52. Sand and gravel concessionaires	550.00
53. Scrap/Junk dealer	460.00
54. Sports promoter	550.00

55. Sports referee	270.00
56. Stores or business establishment helper	75.00
57. Transportation contractor	110.00
58. Tricycle, Jeepney, Truck & Taxi driver	100.00
59. Tinsmith	100.00
60. Tattoo artist	75.00
61. Waiter and waitresses	110.00
62. Well drilling contractor;	
a. Commercial and/or industrial	1,100.00
b. Domestic	600.00
63. Water works Contractor	190.00

N. ALL OTHER BUSINESS NOT SPECIFICALLY MENTIONED ABOVE

Php 270.00

All permits issued to new establishments operated after June 30 of each year shall be charged only fifty percent (50%) of the prescribed annual rates for that particular year, and thereafter at the rates prescribed therein.

In case of 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 Philippine Pesos (Php100.00).

Persons engaged in the exercise or practice of their profession in the City of Ormoc shall be exempt from paying the Mayor's Permit Fee, provided that such persons shall pay the necessary regulatory fees imposed under existing ordinances before they operate an establishment or office in relation to the exercise of their profession. For purposes of this Ordinance, the persons engaged in the exercise or practice of their profession who are exempted from payment of the Mayor's Permit Fee shall be limited to those persons who have passed the Bar examinations, as well as those persons whose professions are regulated by the Professional Regulation Commission.

SECTION 4. TIME OF PAYMENT. - Permit fees prescribed under this article shall be paid annually to the City Treasurer or his duly authorized deputies before any business, occupation or calling can be lawfully begun or pursued. In the ensuing year, payment of the annual permit fees shall be made within the first twenty days (20) of January or Semi-annual or of each subsequent quarters of each year, as follows:

Semi-annual	---	on or before July 20
Second quarter	---	on or before April 20
Third quarter	---	on or before July 20
Fourth quarter	---	on or before October 20

The Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time for payment of such fees without surcharges or penalties, but only for a period not exceeding six (6) months. In the case of a newly-started business, the fees shall be paid before the business starts to operate each subsequent quarter as the case may be.

SECTION 5. BARANGAY CLEARANCE. - All business establishments applying for or renewing business permits shall secure barangay clearance from the barangay where they are located and pay barangay clearance fees, before the Mayor's Permit may be issued. However, if such barangay clearance is not acted upon within seven (7) days from filing thereof, the City Mayor thru the Business Permit and Licensing Office may process the application for the permit applied for.

SECTION 6. ADMINISTRATIVE PROVISIONS. -

A. Supervision and Control over establishments and premises. The City Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the city.

B. Application for Mayor's Permit. An application for permit shall be filed with the Business Permit and Licensing Office using a Standard Unified Form as prescribed under the DILG-DTI-DICT JMC 2016 - 01 or the Department of the Interior and Local Government (DILG), Department of Trade and Industry (DTI), Department of Information and Communications Technology (DICT) Joint Memorandum Circular series of 2016 - 01.

C. Business Permits and Licensing System (BPLS) Reform Standards.

The following standard in processing business permits and licenses shall be followed:

1. Unified Form - A single or unified business application form shall be used in processing new applications for business permits and business renewals which consolidates all the information on a business registrant needed by various local government departments, including the Bureau of Fire Protection (BFP).

The unified form shall be made available using various channels for dissemination and make available for download either in the City's official website or the National Government Agencies website, in "fillable format".

2. Documentary Requirements Accompanying Application Submission.

A. New Business Registration:

1. Proof of business registration, incorporation, or legal personality (i.e. DTI/SEC/City Cooperative Development (CCD) registration).

In certain cases like Sari-sari Stores not using any or without business name the requirement of DTI/SEC registration may be dispense with during initial registration (R. A. No. 3883)

2. Basis for computing taxes, fees and charges (e.g. business capitalization);
3. Occupancy Permit, if required by national laws (e.g. Building Code) and other local ordinances or laws;
4. Contract of Lease (if Lessee); and
5. Barangay clearance

B. Renewal of Applications

1. Basis for computing taxes, fees and charges (e.g Income Tax Returns); and
2. Barangay clearance.

The City Business Permit and Licensing Office (BPLO) shall not require the same documents already provided by the business applicant to City Engineer of the Office of the Building Official (OBO), or responsible department/division in connection with other business-related permits (e.g. tax clearances already submitted as part of construction related permits, occupancy permits, barangay clearances).

C. Standard Steps

1. Business Processing shall consist of the following:
 - a. Application Filing and Verification – submission of complete accomplished application form with attached documentary requirements and one-time verification.
 - b. Assessment – one-time assessment of taxes, fees and charges, and;
 - c. Pay and Claim – one-time payment of taxes, fees and charges, receipt of Official Receipt (OR) as proof of payment of taxes, fees and charges imposed by the city and BFP in securing Business Permit and other regulatory permits and clearances.

To lessen the transaction requirements, other local clearances such as but not limited to, sanitary permit, environmental, and agricultural clearances shall be issued together with the business permit.

Queuing mechanisms to better manage the flow of applications and provide to clients with special needs, including senior citizens, persons with disabilities (PWDs) and pregnant women shall be employed.

- D. Standard Processing Time – processing time for business registration should not exceed;
1. One (1) day to two (2) days for new business permit applications, and
 2. One (1) day for business permit renewals.

E. Signatories

1. Maximum number of signatories in processing new business applications and business renewals shall have two (2) signatories, namely the City Mayor or his duly authorized deputies and the BPLO or Treasurer as recommending approval;
2. Electronic signatories or pre-signed permits with adequate control mechanism may be used.

D. Issuance of Permit; Contents of Permit. – Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the City Mayor shall be returned to the applicant. One (1) copy shall be presented to the City Treasurer as basis for the collection of the Mayor's permit fee and the corresponding business tax.

The Mayor's Permit shall be issued by the City Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the City Treasurer for the payment of the business tax. Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, that is whether the business is a sole proprietorship, corporation or partnership, etc; location of the business; date of issue and expiration of the permit; and other information as may be necessary.

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

A Mayor's Permit shall not be issued to:

1. Any person who previously violated an ordinance or regulation governing permits granted;
2. Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the city;
3. Any person who has unsettled tax obligation, debt or other liability to the government;
4. Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

The city shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Philippine Pesos (Php100.00).

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

The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

F. Posting of Business Permit/License Plate. Every licensee shall keep his business permit/license plate posted at all times in conspicuous place of the business establishment or office. If he has no fixed place of business or office, he shall keep the permit thereof in his person. The permit shall immediately be produced upon demand by the duly authorized deputies of the Office of the City Mayor or Treasurer.

G. Renewal of Permit. All permits issued by the City Mayor after payment of the corresponding fees or charges shall be effective for a period of not more than one (1) year and shall expire on the last day of the year it was issued.

The permit issued shall be renewed on or before January 20 of each year upon payment of the corresponding fee under this article. However, submission of post requirements may be made on or before the 31st day of March of each year.

H. Revocation of Permit. The Mayor's Permit may be revoked in any of the following grounds:

1. When a person doing or engaging in an activity under the provision of this code violates any provision of this article;
2. When a person violates any condition set forth in the permit;

3. When a person refuses to pay an indebtedness to the City Government;
4. When a person abuses his privilege to do business or pursues an activity within the City of Ormoc to the injury of public morals or peace;
5. When the place where such business or undertaking is conducted becomes a nuisance or is permitted to be used as a resort for disorderly characters, criminals, or women of ill repute; or
6. When the applicant has made any false statement on any portion on his application, the City Mayor or his duly authorized deputies may, after investigation, revoke the permit and effect the immediate closure thereof.

Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise by the person whose privilege is revoked, until restored by the Sangguniang Panlungsod.

I. Expiration upon revocation or surrender. Every permit shall cease to be in force upon revocation or surrender thereof. Every person holding a permit shall surrender the permit and license plate upon revocation, or upon closure of the business or discontinuance of the undertaking for which the permit was issued. The business shall be deemed finally terminated only upon payment of all taxes, charges or fees due thereon.

J. Transfer of Business to Other Location. Any business for which a permit or license has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this City without the payment of fees or charges during the period for which the payment of the fees charges was made.

K. Related or combined businesses. 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.

L. Retirement of Business:

1. Any person natural or juridical, subject to the tax on business under this Article shall, upon termination of the business, surrender to the Business Permits and Licensing Office the official receipt and business registration plate issued for the payment of the business tax and submit a sworn statement of the gross sales receipts for the current year or quarter within thirty days (30) following the closure.
2. Any tax due shall first be paid before any business or undertaking is finally considered terminated.
3. For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of 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 this City for record purposes in the course of the renewal of the permit or license to operate the business.

4. The Business Permits and Licensing Office shall assign every application for termination or retirement of business to an inspector who shall go to the address of the business on record to verify if it is in fact no longer operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Business Permits and Licensing Chief 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 taxes, fees and charges imposed thereon under existing local tax ordinance; and
5. In 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 in the amount of Five Hundred Philippine Pesos (Php500.00). This transfer fee shall not apply however to public market stalls.
6. 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 first before the business is considered officially retired or terminated.
7. The permit issued to a business retiring or terminating its operations shall be surrendered to the Business Permits and Licensing Office which shall forthwith cancel the same and record such cancellation in its books.

M. Rules and Regulations on Certain Establishments. -

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

**ARTICLE III
SANITARY PERMIT**

SECTION 7. SANITARY INSPECTION FEE. - Every owner/operator of business establishment shall secure sanitary inspection certificate or permit for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public upon payment to the City Treasurer of an annual fee in accordance with the following schedule:

A. Aircraft and water craft companies	Php200.00
B. Banks and other financial institutions	200.00
C. Gasoline and service/filling station	200.00
D. Private Hospitals	200.00
E. Medical/Dental clinics and animal hospitals	200.00
F. Dwellings and other spaces for lease;	



1. Hotels, motels, apartels, pension inns, drive-inns:	
a. with 100 or more rooms	200.00
b. with 25 to 99 rooms	150.00
c. with less than 25 rooms	100.00
2. Apartments, condominiums, commercial building/ space, house for rents, office spaces/rooms for rent, shopping/commercial center, stall lessor, warehouse	200.00
3. Dormitories with accommodation for;	
a. with 15 or more boarders	200.00
b. with less than 15 boarders	100.00
4. Institutions for learning	100.00
5. Media Facilities	100.00
6. Telegraph, Teletype, cable and wireless communication companies	150.00
7. Telephone/electric and power companies	150.00
8. Administration offices, display offices and offices of professionals	100.00
9. Peddlers	50.00
10. Lending Investors	150.00
11. All other business, industrial, commercial, agricultural establishments not specifically mentioned above;	
a. with an area of 100 sq.m. or more	200.00
b. with an area of less than 100 sq.m.	100.00

SECTION 8. TIME OF PAYMENT. – The fees imposed in this Article shall be paid to the City Treasurer upon filing of the application for the sanitary inspection certificate or permit with the City Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

SECTION 9. ADMINISTRATIVE PROVISIONS. – The City Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation. Upon the recommendation of the City Health Officer or his duly authorized representative, 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.

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

SECTION 10. 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 Office, subject however, to the approval of the Sangguniang Panlungsod.

ARTICLE IV GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE IV. A. COLLECTION AND ACCOUNTING OF IMPOSITIONS

SECTION 11. PERIOD. – Unless otherwise provided in this Ordinance, the period for all fees and charges imposed under this Ordinance shall be the calendar year.

SECTION 12. ACCRUAL. – Unless otherwise provided in this Ordinance, all charges imposed herein shall accrue on the first (1st) day of January of each year. However, new fees or charges, or changes in the rate of existing fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies.

SECTION 13. SURCHARGE FOR LATE PAYMENT. – Failure to pay the fees or charges described in this Ordinance within the time required shall subject the payor to a surcharge of twenty-five percent (25%) of the original amount of fees or charges not paid on time and an interest at the rate not exceeding two per centum (2%) per month of the unpaid 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. Such surcharge to be paid at the same time and in the same manner as the fees or charges due.

Where an extension of time for the payment of fees or 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 14. INTEREST ON UNPAID REVENUES. – In addition to the surcharge imposed herein, where the amount of any other revenue due to the city except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Where an extension of time for payment has been granted and the amount is not paid in full prior to the expiration of the extension, the interest above-mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

SECTION 15. COLLECTION. – Unless otherwise specified, all fees and charges due to this city shall be collected by the City Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the City Treasurer is hereby authorized, subject to the approval of the City Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of fees and charges herein levied and imposed.

SECTION 16. ISSUANCE OF RECEIPTS. – It shall be the duty of the City Treasurer or his authorized representative to issue the required official receipt to the person paying the fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of fees, or charges.

SECTION 17. RECORD OF PERSONS PAYING REVENUE. – It shall be the duty of the City Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying city fees and charges. He shall, as far as practicable, establish and keep current the appropriate roll for each kind of fee or charge provided in this Ordinance.

SECTION 18. ACCOUNTING OF COLLECTIONS. – Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the City.

SECTION 19. EXAMINATION OF BOOKS OF ACCOUNTS. – The City Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the city, and subject to city fees and charges, to ascertain, assess and collect the true and correct amount of fees and charges due from the payor concerned. Such examination shall be made during regular business hours once every year for every period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the payor concerned.

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

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

SECTION 20. ACCRUAL TO THE GENERAL FUND OF FINES, COSTS, AND FORFEITURES. – Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any city ordinance shall accrue to the General Fund of the city.

ARTICLE IV. B. CIVIL REMEDIES FOR COLLECTION OF REVENUES

SECTION 21. LOCAL GOVERNMENT'S LIEN. – Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

SECTION 22. CIVIL REMEDIES. – The civil remedies for the collection of the herein fees or charges, and related surcharges and interest resulting from delinquency shall be:

- A. By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and
- B. By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the City Treasurer.

SECTION 23. DISTRAINT OF PERSONAL PROPERTY. – The remedy by distraint shall proceed as follows:

- A. Seizure. Upon failure of the person owing any fee or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the payor's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- B. Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- C. Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.
- D. Release of Distrainted Property Upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.
- E. Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the City Treasurer, shall make a report of the proceedings in writing to the City Mayor.

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

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

- F. Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the fees and charges including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount including all expenses, is collected.
- G. Levy on Real Property. After the expiration of the time required to pay the delinquency fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent payor. To this end, the City Treasurer, shall prepare a duly authenticated certificate showing the name of the payor and the amount of the fee or charge and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the city who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent payor or, if he be absent from the city, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the payor is not sufficient to satisfy his delinquency, the City Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the payor's real property.

A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Panlungsod.

- H. Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- I. Advertisement and Sale. Within thirty (30) days after levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the city. The advertisement shall contain the amount of fees or charges and penalties due thereon, and the time and place of sale, the name of the payor against whom the 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 payor may stay the proceedings by paying the fees,

charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the City Hall or on the property to be sold, or at any other place as determined by the City Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod, and which shall form part of his records. After consultation with the Sanggunian, the City Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The City Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

- J. Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent payor or his representative shall have the right to redeem the property upon payment to the City Treasurer of the total amount of fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the City Treasurer or his representative.

The City Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such fees or charges and other related surcharges, interests, and penalties.

The owner, shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

- K. Final Deed of Purchaser. In case the payor 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 fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- L. Purchase of Property by the City for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the fees or charges, related surcharges, interests, penalties and costs, the City Treasurer shall purchase the property on behalf of the city to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this city without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the payor or any of his representatives, may redeem the property by paying to the City Treasurer the full amount of the fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city.

- M. Resale of Real Estate Take for Fees or Charges. The Sangguniang Panlungsod may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this city.
- N. Collection of Delinquent Fees, Charges or Other Revenues Through Judicial Action. The city may enforce the collection of delinquent fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- O. Further Dstraint or Levy. The remedies by dstraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- P. Personal Property Exempt from Dstraint of Levy. The following property shall be exempt from dstraint and the levy, attachment or execution thereof for delinquency in the payment of any local fee or charge, including the related surcharge and interest:
1. Tools and the implements necessarily used by the delinquent payor in his trade or employment;
 2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent payor may select, and necessarily used by him in his occupation;
 3. His necessary clothing, and that of all his family;
 4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent payor, such as he may select, of a value not exceeding Ten Thousand Philippine Pesos (Php10,000.00);
 5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
 6. The professional libraries of doctors, engineers, lawyers and judges;
 7. One fishing boat and net, not exceeding the total value of Ten Thousand Philippine Pesos (Php10,000.00), by the lawful use of which a fisherman earns his livelihood; and
 8. Any material or article forming part of a house or improvement of any real property.

ARTICLE IV. C. PAYOR'S REMEDIES

SECTION 24. PERIODS OF ASSESSMENT AND COLLECTION. -

- A. Local fees or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such fees or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that fees or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

- B. In case of fraud or intent to evade the payment of fees or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- C. Local fees or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- D. The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
 - 1. The treasurer is legally prevented from making the assessment of collection;
 - 2. The payor requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 - 3. The payor is out of the country or otherwise cannot be located.

SECTION 25. PROTEST OF ASSESSMENT. When the City Treasurer or his duly authorized representative finds that correct fees or charges have not been paid, he shall issue a notice of assessment stating the nature of the fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the payor may file a written protest with the City Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the payor shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

SECTION 26. CLAIM FOR REFUND OF CREDIT. - No case or proceeding shall be maintained in any court for the recovery of any 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 fee or charge, or from the date the payor is entitled to a refund or credit.

SECTION 27. LEGALITY OF THIS ORDINANCE. - Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

ARTICLE V FINAL PROVISIONS

SECTION 28. PENALTY FOR VIOLATION - Any person, entity or corporation who shall violate any of the provision 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 Philippine Pesos (Php1,000.00), nor more than Five Thousand Philippine Pesos (Php5,000.00), or both such imprisonment and fine at the discretion of the court.

However, before a case is filed in court for any violation of this Ordinance, the offender may opt to pay an administrative fine in the amount of Two Thousand Philippine Pesos (Php2,000.00) subject to the following conditions that:

1. The violation does not involve fraud; and,
2. The payment of the administrative fine shall not relieve the offender for the payment of the corresponding fee or charge due from him as provided for in this Ordinance.

The payment of the administrative fine shall relieve the offender from the penalty imposed in this Article.

SECTION 29. REPEALING CLAUSE. –Any ordinance, resolutions or part thereof inconsistent with this ordinance are hereby repealed or modified accordingly.

SECTION 30. SEPARABILITY CLAUSE. – If for any reason any provision of this Ordinance is declared unconstitutional or invalid by any competent court, the other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.


SECTION 31. EFFECTIVITY. - This Ordinance shall take effect immediately upon approval and after compliance with necessary posting and publication requirements of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

ENACTED, September 20, 2018.

RESOLVED, FURTHER, to furnish copies of this Amendatory Ordinance, one each to the City Mayor of Ormoc Richard I. Gomez, the City Administrator, the City Legal Officer, the City Treasurer, the Business, Permits and Licensing Office, the City Auditor, all Punong Barangay of this City, the OIC-City Director, DILG, and other offices concerned.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing Tax Ordinance.


MARIA ANTONIETA G. CO HAT
(OIC – SP Secretary)
Supervising Administrative Officer

ATTESTED:


LEO CARMELO L. LOCSIN, JR.
City Vice Mayor & Presiding Officer

APPROVED:


RICHARD I. GOMEZ
City Mayor

SEP 26 2018