

PRESENT:

HON. ROSETTE M. FERNANDO	-----	City Vice Mayor/ Presiding Officer
HON. EDWIN G. GAWARAN	-----	Councilor
HON. AVELINO B. SOLIS	-----	Councilor
HON. REYNALDO M. FABIAN	-----	Councilor
HON. VENUS D. DE CASTRO	-----	Councilor
HON. JANAIRÓ C. SAN MIGUEL	-----	Councilor
HON. REYNALDO D. PALABRICA	-----	Councilor
HON. JAIME A. SAPANGHILA	-----	Councilor
HON. BAYANI M. DE LEON	-----	Councilor
HON. CATHERINE S. EVARISTO	-----	Councilor (ABC-Pres.)

ABSENT:

HON. MA. ELIZA H. BAUTISTA	-----	Councilor (SKF-Pres.)
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CITY ORDINANCE NO. 39
Series of 2012

AN ACT AUTHORIZING THE CITY OF BACORR TO LEVY THE TAXES, FEES AND CHARGES UNDER SECTIONS 135 TO 141 OF THE LOCAL GOVERNMENT CODE OF 1991.

WHEREAS, the Municipality of Bacoor, Cavite was converted into a city by virtue of Republic Act No. 10160 (otherwise known as the "Charter of the City of Bacoor"), duly ratified by the affirmative votes of the registered voters of the Municipality during the plebiscite conducted on 23 June 2012;

WHEREAS, pursuant to Section 151 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, a city may levy the taxes, fees, and charges which the province or municipality may impose;

WHEREAS, the taxes that may be imposed by a province, which may now be levied by the City of Bacoor, are enumerated in Sections 135 – 141 of the Local Government Code of 1991;




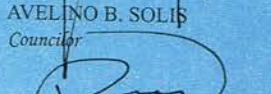


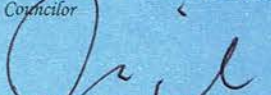
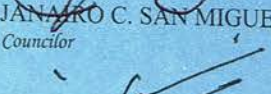


NOW, THEREFORE, BE IT ORDAINED BY THE SANGGUNIANG PANLUNGSOD IN SESSION ASSEMBLED, that:


SECTION 1. Title. This Ordinance shall be known as the **"Bacoor City Taxes Ordinance of 2012."**


SECTION 2. Scope and Application. This Ordinance shall cover all the taxes imposed by the provincial government of Cavite as enumerated under Sections 135 to 141 of R.A. No. 7160, which shall apply within the jurisdiction of the City of Bacoor.


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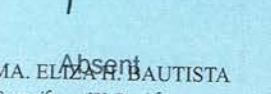
Telefax No. (046) 434-6716



EDWIN G. GAWARAN
Councilor

AVELINO B. SOLIS
Councilor

REYNALDO M. FABIAN
Councilor

ATTY. VENUS D. DE CASTRO
Councilor

JANAÍRÓ C. SAN MIGUEL
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Councilor

BAYANI M. DE LEON
Councilor

CATHERINE S. EVARISTO
Councilor ABC President



MA. ELIZA H. BAUTISTA
Councilor - SKF President

Attested by:

ATTY. KHALID A. ATEGA, JR.
Secretary to the Sanggunian


Certified by:

ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer


Approved by:

STRIKE B. REVILLA
Municipal Mayor


EDWIN G. GAWARAN
Councilor


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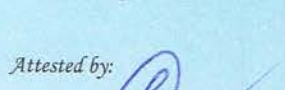

REYNALDO D. PALABRICA
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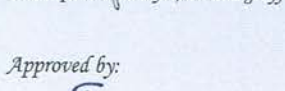

MA. ELIZABETH BAUTISTA
Councilor - SK President

Attested by:


ATTY. KHALID A. ATEGA, JR.
Secretary to the Sanggunian

Certified by:


ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer

Approved by:


STRIKE B. REVILLA
Municipal Mayor

SECTION 3. Tax on Transfer of Real Property Ownership.

There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, or the current zonal valuation prescribed by the Bureau of Internal Revenue, whichever is higher.

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

Section 3.1. Exemptions. The sale, transfer or other disposition of real property pursuant to Republic Act No. 6657 shall be exempt from the payment of this tax.

Section 3.2. Time of Payment. The tax herein imposed shall be paid at the Office of the City Treasurer by the seller, donor, transferor, executor or administrator, buyer, donee, transferee, heir, executor or administrator within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

Section 3.3. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.


Section 3.4. Administrative Provisions. For this purpose, the Register of Deeds of the City of Bacoor, if any, shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall, likewise, make the same requirement before canceling an old tax declaration and issuing a new one in place thereof. **Provided,** that if the City of Bacoor does not have a Register of Deeds yet at the time this Ordinance becomes effective, the Register of Deeds of the Province of Cavite shall implement the immediately foregoing provision.


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

Section 3.5. Interest on Unpaid Tax. In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.





EDWIN G. GAWARAN
Councilor


AVELINO B. SOLIS
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JANAIRO C. SAN MIGUEL
Councilor

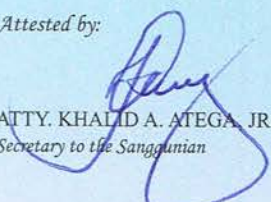

REYNALDO D. PALABRICA
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JAIME A. SAPANGHILA
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CATHERINE S. EVARISTO
Councilor / ABC President


MA. ELIZABETH BAUTISTA
Councilor - SK President

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ATTY. KHALID A. ATEGA, JR.
Secretary to the Sanggunian

Certified by:

ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer

Approved by:

STRIKE B. REVILLA
Municipal Mayor

Section 3.6. Penalty. Any violation of Sections 3 up to 3.5 of this Ordinance shall be punishable by a fine of Five Thousand Pesos (P5,000.00) or imprisonment of six (6) months, or both, at the discretion of the proper court of law.

SECTION 4. Tax on Business of Printing and Publication.
There is hereby imposed a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other materials of similar nature and the gross receipts of newspapers and magazines derived purely from advertisement at the rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

In the case of a newly started business, the tax shall be one-twentieth (1/20) percent of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed, upon presentation of appropriate proof of exemption.

Section 4.1. Exemption. The receipts from the printing and/or publishing of books or other reading material prescribed by the Department of Education (DepEd) as school texts or references shall be exempt from the tax herein imposed.

Section 4.2. Time of Payment. The tax shall be paid to the City Treasurer within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time of payment of such taxes, fees or charges without surcharges or penalties, but only for a period of six (6) months.

Section 4.3. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subject to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 4.4. Interest on Unpaid Tax. In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall

Address: Evangelista St., Barangay Tabing Dagat, Bacoor, Cavite

the total amount on the unpaid amount or portion thereof exceed thirty-six (36%) months.

Section 4.5. Penalty. Any violation of the provisions of Sections 4 up to 4.4. of this Ordinance shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the proper court of law.

SECTION 5. Franchise Tax. Notwithstanding any exemption granted by any law or other special law, a tax on businesses enjoying a franchise, at the rate of fifty percent (50%) of one percent (1%) of the gross annual receipts which shall include both cash sales and sales on account realized during the preceding calendar year based on the incoming receipt, or realized within its territorial jurisdiction, is hereby imposed.

In the case of newly started business, the tax shall be one-twentieth (1/20) percent of one percent (1%) of the capital investments. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts of the preceding calendar year, or any fraction thereof.

For this purpose, the term "franchise" shall refer to any right or privilege, affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security, and safety.

Section 5.1. Exclusion. The term business enjoying franchise shall not include holders of certificates of public convenience for the operation of public utility vehicles for reason that such certificates are not considered as franchise.

Section 5.2. Time of Payment. The tax shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

Section 5.3. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manners as the tax due.

Section 5.4. Interest on Unpaid Tax. In addition to the surcharge to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month on the unpaid amount or portion thereof exceed thirty-six (36) months.

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BAYANI M. DE LEON
Councilor

CATHERINE S. EVARISTO
Councilor - BC President

MA. ELIZABETH BAUTISTA
Councilor - SK President

Attested by:

ATTY. KHALID A. ATEGA, JR.
Secretary to the Sanggunian

Certified by:

ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer

Approved by:

STRIKE B. REVILLA
Municipal Mayor

Section 5.5. Penalty. Any violation of the provision of this article shall be punishable by a fine of Five Thousand Pesos (5,000.00) or imprisonment of six (6) months, or both, at the discretion of the proper court of law.

SECTION 6. Tax on Sand, Gravel, and Other Quarry Resources. There shall be levied upon any person, natural or juridical, a tax of ten percent (10%) of the fair market value in the locality per cubic meter of sand, gravel, earth, ordinary stones and other quarry resources, as defined under the national Internal Revenue Code, as amended, extracted from public lands, or from the beds of seas, lakes, rivers, streams, creeks and other public water within the territorial jurisdiction of the province.

For this purpose, the City Treasurer shall periodically determine the fair market value of sand, gravel, earth, ordinary stones and other quarry resources in the different cities at least once in every six (6) months or as often as necessary.

Section 6.1. Definition of Terms. The following terms as used in this section shall have the following meanings:

- a) **"Fair Market Value"** means the appraisal per cubic meter in the locality of ordinary stones, sand, gravel and other quarry resources.
- b) **"Foreshore"** means the area offshore beyond 100 meters from the watermark at the mean low tide extending seaward or lakeward.
- c) **"Permit"** means the license to engage in the activity or business of extracting sand, gravel and other quarry resources in the City of Bacoor.
- d) **"Permittee"** means one who to whom a permit is issued.
- e) **"Private Land"** means the land whose title is in the name of a private natural or juridical person.
- f) **"Public Land"** means the land whose title still remains in the Government.
- g) **"Public Water"** means bodies of water belonging to the public domain such as, but not limited to seas, bays, ponds, creeks, streams, rivers and swamps.
- h) **"Qualified Person"** means a Filipino citizen, of legal age, and with capacity to contract or a juridical person at

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Councilor



CATHERINE S. EVARISTO
Councilor/ABC President


MA. ELIZAH. BAUTISTA
Councilor - SK President

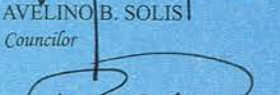
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Secretary to the Sanggunian


Certified by:
ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer

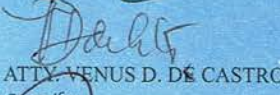
Approved by:
STRIKE B. REVILLA
Municipal Mayor




 EDWIN G. GAWARAN
 Councilor

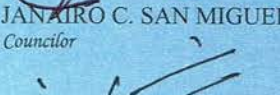

 AVELINO B. SOLIS
 Councilor

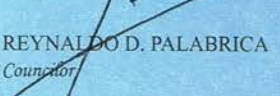

 REYNALDO M. FABIAN
 Councilor



 ATTY. VENUS D. DE CASTRO
 Councilor



 JANAIRO C. SAN MIGUEL
 Councilor



 REYNALDO D. PALABRICA
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 JAIME A. SAPANGHILA
 Councilor

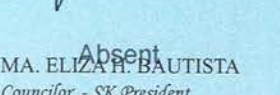

 BAYANI M. DE LEON
 Councilor


 CATHERINE S. EVARISTO
 Councilor/ABC President


 Absent
 MA. ELIZA H. BAUTISTA
 Councilor - SK President

Attested by:

 ATTY. KHALID A. ATEGA, JR.
 Secretary to the Sanggunian

Certified by:

 ROSETTE MIRANDA FERNANDO
 Municipal Vice Mayor/Presiding Officer

Approved by:

 STRIKE B. REVILLA
 Municipal Mayor

least 60% of which capital is owned at all times by a Filipino citizen and duly registered with the Securities and Exchange Commission (SEC) or the Cooperative Development Authority (CDA), pursuant to Republic Act No. 6938 (also known as the "Cooperative Code of the Philippines").

- i) **"Quarry Resources"** means any common stone or other common mineral substances as determined by the Director of the Bureau of Mines and Geo-Sciences such as but not restricted, to marl, marble, granite, volcanic ciders, basalt, tuff, rock, limestone, silica and phosphate. Provided, they contain no metal or metals or other valuable minerals in economically workable quantities.
- j) **"River Bed"** means bed of creeks, streams, brooks, etc., the ground covered by water during its highest flood without causing inundation.
- k) **"Sand"** means particles of rock passing a 2mm sieve.

Section 6.2. Time and Place of Payment. The tax shall be due and payable to the City Treasurer or his authorized representatives, upon approval of the City Mayor of the permit to extract the above mentioned materials and the issuance of the Mayor's Permit and before materials are taken or removed.

Section 6.3. Exemption. Holders of gratuitous permit and permit for personal use issued in accordance with this ordinance are exempted from the tax herein imposed.

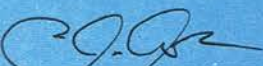
Section 6.4. Distribution of Proceeds. The proceeds of the tax on sand, gravel and other quarry resources shall be distributed as follows:

- (a) City where the sand, gravel, earth, ordinary stones and other quarry resources are extracted – Sixty percent (60%)
- (b) Barangay where the sand, gravel, earth, ordinary stones and other quarry resources are extracted – Forty percent (40%)


Section 6.5. Penalties. Any person found guilty of violating any of the provisions of Sections 6 up to 6.4 of this Ordinance shall be punished by:



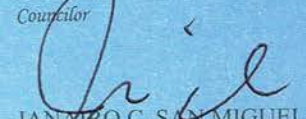
Office of the Sangguniang Panlungsod


EDWAR G. GAWARAN
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Councilor



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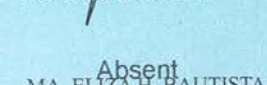

JANAIRO C. SAN MIGUEL
Councilor

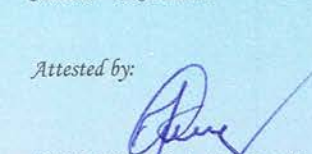

REYNALDO D. PALABRICA
Councilor

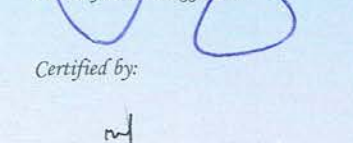

JAIME M. SAPANGHILA
Councilor


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CATHERINE S. EVARISTO
Councilor/ABC President


Absent
MA. ELIZA H. BAUTISTA
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Secretary to the Sanggunian

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Municipal Vice Mayor/Presiding Officer

Approved by:

STRIKE B. REVILLA
Municipal Mayor

a) **First violation:** a penalty of Two Thousand Pesos (P2,000.00);

b) **Second violation:** a penalty of Four Thousand Pesos (P4,000.00);

c) **Third and subsequent violations:** a penalty of Five Thousand Pesos (P5,000.00) or an imprisonment of one (1) year or both, depending upon the discretion of the Court, and the offender shall be disqualified or no longer be entitled for reapplication of any permit to extract sand, gravel and other quarry resources.

When the violation is committed by a juridical person or partnership, the president, manager, director, partners or any other responsible officials thereof, who shall have directed or induced the commission on the offense shall be criminally liable as principal thereof.

d) **Fine on Confiscated/Apprehended Equipments and Conveyances Used in Violation of Existing Laws, Rules and Regulations on Mining/Quarrying Operations.**

There shall be collected the corresponding amount on confiscated/apprehended vehicles used in violation of mining/quarrying laws, rules and regulations, as follows:

Equipment	Fine/Penalty
Bulldozer	P 5,000.00
Backhoe	5,000.00
Crane	5,000.00
Grader	3,000.00
Loader	5,000.00
Truck	2,000.00
Crushers	5,000.00
Other Accessories	500.00 each

SECTION 7. Professional Tax. There is hereby levied an annual professional tax on each person engaged in the exercise or

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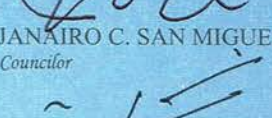
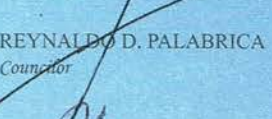




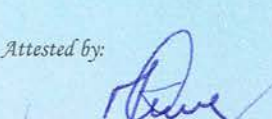
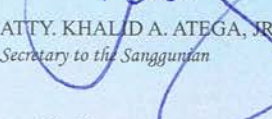
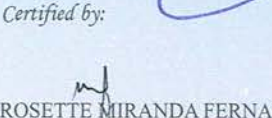
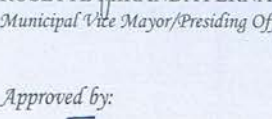
practice of his profession requiring government examination at the rate at Three Hundred Pesos (300.00) for each profession.

Section 7.1. Coverage. The following professionals who passed the bar examinations, or any board, or other examinations conducted by the Professional Regulation Commission (PRC) and other government agencies shall be subject to the professional tax:

Actuaries; architects; land and naval aviators; certified public accountants; chemists; criminologists; customs brokers; dentists; dietitians; engineers: aeronautical, agricultural, chemical, chief motor, civil, electrical, electronics, geodetic, marine, mechanical (including mechanical plant engineers, junior engineers and certified plant mechanics unless they are professional engineers and have paid the tax as mechanical engineers); mining, sanitary, etc.; food technologists; foresters; insurance agents, sub-agents, brokers, or adjusters; geologists; land surveyors; lawyers; marine officers; third mates, second mates, chief mates, ship masters, marine surveyors,; master mariners; medical practitioners; medical technologists; midwives; morticians; nurses; nutritionists; opticians; optometrists; pharmacists; physical and occupational therapists; real estate brokers; registered electricians; stockbrokers; sugar technologists; and veterinarians.

Section 7.2. Exemption. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

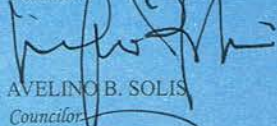
Section 7.3. Payment of the Tax. The professional tax shall be paid before any profession herein specified can be lawfully pursued within the territorial jurisdiction of the City of Bacoor. Any individual or corporation employing a person subject to professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.


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Councillor

CATHERINE S. EVARISTO
Councillor - ABC President

Absent
MA. ELIZA H. BAUTISTA
Councillor - SK President

Attested by:

ATTY. KHALID A. ATEGA, JR.
Secretary to the Sanggunian
Certified by:

ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer
Approved by:

STRIKE B. REVILLA
Municipal Mayor




Office of the Sangguniang Panlungsod

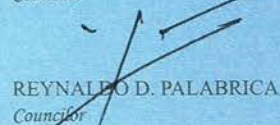

EDWIN G. GAWARAN
Councilor


AVELINO B. SOLIS
Councilor


REYNALDO M. FABIAN
Councilor


ATTY. VENUS D. DE CASTRO
Councilor

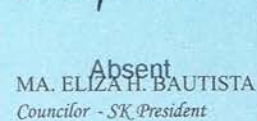

JANAIRO C. SAN MIGUEL
Councilor

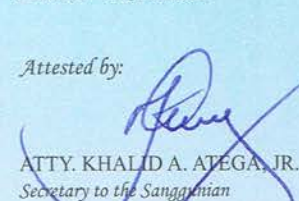

REYNALDO D. PALABRICA
Councilor

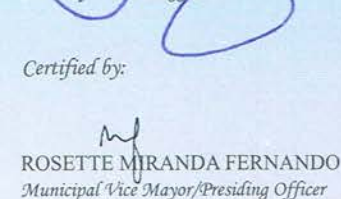

JAIME A. SAPANGHILA
Councilor


BAYANI M. DE LEON
Councilor


CATHERINE S. EVARISTO
Councilor - ABC President


MA. ELIZA H. BAUTISTA
Councilor - SK President

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Secretary to the Sanggunian

Certified by:

ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer

Approved by:

STRIKE B. REVILLA
Municipal Mayor

Section 7.4. Time of Payment. The professional tax shall be payable annually on or before the thirty-first (31st) day of January. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

Section 7.5. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subjected to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 7.6. Interest on Unpaid Tax. In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no Case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 7.7. Place of Payment. Every person legally authorized to practice his profession shall pay the professional tax to the city, where he practices profession or where he maintains his principal office, in case he practices his profession in several places.

Section 7.8. Administrative Provisions. (a) Every person who has paid the corresponding professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, license, or fee for the practice of such profession.

(b) Any individual, association, organization, partnership or corporation employing a person subject to professional tax shall: (1) require payment by the person of the tax on his profession before employment and annually thereafter, and (2) submit a list of professionals under his/their employ to the City Treasurer including the following information on or before the last day of March every years; (i) Name of professional; (ii) Profession; (iii) Amount of tax paid; (iv) Date and number of official


Address: Evangelista St., Barangay Tabing Dagat, Bacoor, Cavite



CITY OF BACOOR

Office of the Sangguniang Panlungsod


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Councilor


AVELINO B. SOLIS
Councilor


REYNALDO M. FABIAN
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ATTY. VENUS D. DE CASTRO
Councilor

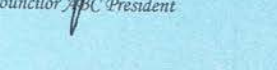

JANAIRO C. SAN MIGUEL
Councilor


REYNALDO D. PALABRICA
Councilor



JAIME A. SAPANGHILA
Councilor


BAYANI M. DE LEON
Councilor



CATHERINE S. EVARISTO
Councilor ABC President


MA. ELIZA H. BAUTISTA
Councilor - SK President

Absent

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Municipal Vice Mayor/Presiding Officer

Approved by:


STRIKE B. REVILLA
Municipal Mayor

receipt; and (v) Year covered and place of payment. Failure to submit the certified list herein required shall subject the person thereof to a penalty of Two Hundred Pesos (P200.00) per month of delay or fraction thereof.

Any person subject to the professional tax shall write in deeds, receipts; prescriptions, reports, books of accounts, plans and design, surveys and maps, as the case may be, the number of the official receipt issued to him.

(c) For the purpose of collecting the tax, the City Treasurer, with the assistance of Barangay Treasures shall require from such professionals their current annual registration cards issued by competent authority before accepting payment of their professional tax for the current year. The PRC shall likewise require the professionals' presentation of proof of payment before registration of professional licenses or the renewal of their licenses.

Section 7.9. Penalty. Any violation of the provisions of Sections 7 up to 7.8 (and its subsections) of this Ordinance shall be punishable by a fine of Five Thousand Pesos (P5,000.00) or by imprisonment of six (6) months, or both, at the discretion of the proper court of law.

SECTION 8. Amusement Tax. There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, cockpits, beach resorts and other amusement places at the rate of thirty percent (10%) of the gross receipts from admission fees.

Section 8.1. Manner of Computing the Tax. In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

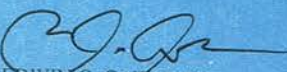
Section 8.2. Exemptions. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock, opera or similar concert shall be exempt from the payment of the tax imposed herein but subject to permits and regulatory fees imposed in this Code.


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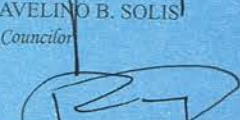



CITY OF BACOOR

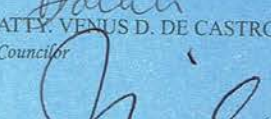
Office of the Sangguniang Panlungsod

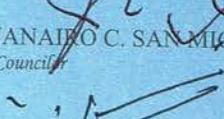

EDWIN G. GAWARAN
Councilor

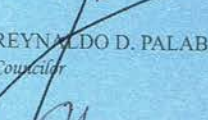

AVELINO B. SOLIS
Councilor



REYNALDO M. FABIAN
Councilor



ATTY. VENUS D. DE CASTRO
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JANAIRE C. SAN MIGUEL
Councilor

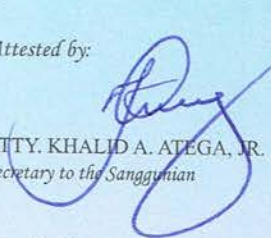

REYNALDO D. PALABRICA
Councilor

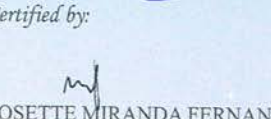

JAIME A. SAPANGHILA
Councilor

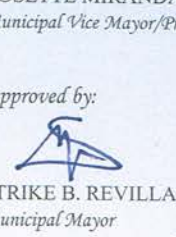

BAYANI M. DE LEON
Councilor


CATHERINE S. EVARISTO
Councilor / CBC President

Absent
MA. ELIZA H. BAUTISTA
Councilor - SK President

Attested by:

ATTY. KHALID A. ATEGA, JR.
Secretary to the Sanggunian

Certified by:

ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer

Approved by:

STRIKE B. REVILLA
Municipal Mayor

Section 8.3. Accrual of Proceeds of the Tax. The proceeds from the Amusement tax shall be collected directly from the city government where the amusement place is located.

Section 8.4. Time and Manner of Payment. The tax imposed herein on the gross receipts realized during the month shall be paid to the City Treasurer within ten (10) days of the succeeding month.

A monthly amusement tax return indicating the gross receipts for the month duly certified by the proprietor, owner, operator, or lessee under oath shall be submitted to the City Treasurer within ten (10) calendar days of the succeeding month before payment of the amusement tax. The City Treasurer shall compare the return with the corresponding record of inspectors assigned during the month and verify the correctness of the return before acknowledging the tax payment.

Section 8.5. Surcharge for Failure to File or for Fraudulent Filing of the Monthly Amusement Tax Return. Any owner or operator of an amusement place who fails to file the Monthly Amusement Tax Return or who files a fraudulent return shall be subject to a surcharge of fifty percent (50%) of the tax due which shall be in addition to the interest and penalties prescribed in this Article.

a. **Surcharge for Late Payment.** Failure to pay the levied tax on time shall be subject to a surcharge of twenty- five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

b. **Interest on Unpaid Tax.** In addition to the surcharge for the late payment, there shall be imposed upon the unpaid amount an interest of two percent (20%) per month from the due date until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

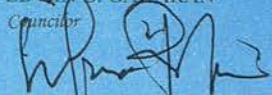
Section 8.6. Administrative Provisions. (a) All admission tickets of amusement places subject to the tax imposed in this


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Councilor


JANAÍRO C. SAN MIGUEL
Councilor

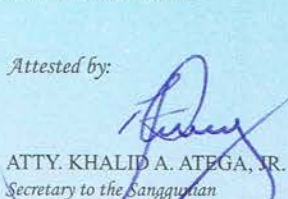

REYNALDO D. PALABRICA
Councilor

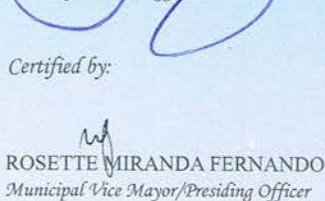

JAIME A. SAPANGHILA
Councilor


BAYANI M. DE LEON
Councilor


CATHERINE S. EVARISTO
Councilor, ABC President

Absent
MA. ELIZA H. BAUTISTA
Councilor - SK President

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ATTY. KHALID A. ATEGA, JR.
Secretary to the Sanggunian

Certified by:

ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer

Approved by:

STRIKE B. REVILLA
Municipal Mayor

section shall be registered with the City Treasurer without charge who shall mark said tickets properly by the word REGISTERED and keep a record thereof. The City Treasurer shall likewise issue a certification to the owner, proprietor, operator or lessee to the effect that such quantity, denomination and serial numbers of admission tickets were duly registered with his Office. A color scheme and numbering system shall be prescribed by the City Treasurer for control purposes.

(b) Owners, proprietors, operators or lessees of amusement places are hereby required to provide their establishments two boxes, one box marked with letter "O" for operator and the other marked with letter "G" for government in the place where tickets are presented by customers, duly registered admission tickets shall be cut in halves upon presentation of the same by customers. One-half of the ticket shall be deposited in the box marked with letter "G".

(c) The boxes for used admission tickets shall be provided with two lock devices. One lock device shall be provided with padlock by the management while the other lock device shall be provided by the City Government. Both boxes shall be opened daily in the presence of representatives from the management and the city government who shall certify the number of admission tickets by denomination in the daily count sheet. The daily count sheets of admission tickets shall be attached to the Monthly Amusement Tax Return to be submitted to the City Treasurer. The City Treasurer of the city government where the amusement place is located shall be furnished a copy of such return.


(d) Owners or operators of ever amusement place shall post in a conspicuous place in front of the ticket booth a notice printed in big bold letters or numbers, showing the amount of admission office. When there is a change in the admission price, the owner or operator of the said amusement place shall, within ten (10) days from the effectivity of such change, inform in the City Treasurer the details of the changes in admission price.


Section 8.7. Penalty. Any violation of the provision of this Article particularly paragraph b of Sec. 3P.9 shall be punishable by a fine of Five Thousand Pesos (P5,000.00) or



CITY OF BACOOR
Office of the Sangguniang Panlungsod



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Councilor


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Councilor


JANAIRIO C. SAN MIGUEL
Councilor



REYNALDO D. PALABRICA
Councilor



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Councilor


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Secretary to the Sanggunian

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ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer

Approved by:

STRIKE B. REVILLA
Municipal Mayor

imprisonment of six (6) months, or both, at the discretion of the Court.

SECTION 9. Annual Fixed Tax for Every Delivery Truck or Van.

There is hereby levied an annual fixed tax in the amount of Five Hundred Pesos (P500.00) for every delivery truck, van or any vehicle, regardless of the number of wheels, used by manufacturers, producers, wholesalers, dealers, suppliers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes, oil and fuel and other products to sales outlets, or consumers, whether directly or indirectly within the city.

Section 9.1. Time of Payment. The tax herein imposed shall be paid at the Office of the City Treasurer on or before the fifteenth (15th) day of January of the year; however; any person, natural or juridical, first engaging in the business of delivery truck/van/vehicle within the year shall pay the full tax before engaging in business.

Section 9.2. Surcharge for Late Payment. Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 9.3. Interest on Unpaid Tax. In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total amount of the unpaid amount or portion thereof exceed thirty-six (36) months.


Section 9.4. Administrative Provisions.

- (a.) The City Treasurer shall keep a registry of trucks, vans or vehicles subject to the tax showing the name of the owner or proprietor, name of manager or president in the case of partnership or corporation, address and location of principal office, plate number, certificate of registration number, engine number, sticker number assigned for the year and other information.
- (b.) The owner or proprietor of the truck, van or vehicle shall be required to file an application in a prescribed form in three (3) copies showing the

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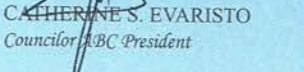

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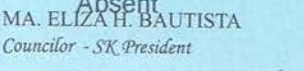

REYNALDO D. PALABRICA
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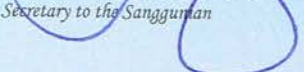

BAYANI M. DE LEON
Councilor


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Councilor / CBC President


MA. ELZA H. BAUTISTA
Councilor - SK President


ATTY. KHALID A. ATEGA, JR.
Secretary to the Sanggunian


ROSETTE MIRANDA FERNANDO
Municipal Vice Mayor/Presiding Officer


STRIKE B. REVILLA
Municipal Mayor

needed information with the City Treasurer for processing and approval.

- (c.) The City Treasurer shall collect the taxes and fees, register the vehicle involved and issue the corresponding sticker and the receipt acknowledging payment, date of payment and the amount paid.
- (d.) The City Government shall have partnership with the Cavite Traffic Management Office (CTMO) and the Land Transportation Office (LTO) in the implementation of this provision.

Section 9.5. Penalty. Any violation of the provision of the provisions of Sections 9 up to 9.4 of this Ordinance shall be punishable by a fine of Five Thousand Pesos (P5,000.00) or imprisonment of six (6) months, or both, at the discretion of the proper court of law.

Section 10. Separability Clause. If for any reason any provision or section or part of this ordinance is declared not valid by a court of competent jurisdiction or suspended or revoked by the Sangguniang Panlungsod, such judgment shall not affect or impair the remaining provisions, section or parts thereof which shall remain or continue to be in full force and effect.

Section 11. Applicability Clause. All other matters relating the imposition in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

Section 12. Repealing Clause. All ordinances, rules and regulations or parts thereof, in conflict with, or inconsistent with any provisions of this Code, are hereby repealed, amended or modified accordingly.

Section 13. Effectivity. This Code shall take effect fifteen (15) days after it has been published in a newspaper of general circulation and after it has been posted in at least three (3) in conspicuous places within the City of Bacoor.

ENACTED by the Sangguniang Panlungsod of Bacoor, Province of Cavite this 10th day of December 2012.

Address: Evangelista St., Barangay Tabing Dagat, Bacoor, Cavite

Office of the Sangguniang Panlungsod

I hereby certify that the foregoing City Ordinance is true and correct and that the same was duly approved in accordance with law.


Certified by:


HON. ROSETTE M. FERNANDO
City Vice Mayor/Presiding Officer

Attested by:


ATTY. KHALID A. ATEGA JR.
Sangguniang Panlungsod Secretary

Approved by:


HON. STRIKE B. REVILLA, PhD
City Mayor

EDWIN G. GAWARAN
Councilor

AVELING B. SOLIS
Councilor

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