Republic of the Philippines
CITY OF BACOOR
Province of Cavite

OFFICE OF THE SANGGUNIANG PANLUNGSOD

PRESENT:

HON. CATHERINE SARINO- EVARISTO ---------- City Vice Mayor/ Presiding Officer

DISTRICT I

HON. AVELINO B. SOLIS ---------- City Councilor
HON. EDWIN G. GAWARAN ---------- City Councilor
HON. MIGUEL N. BAUTISTA ---------- City Councilor
HON. ROWENA BAUTISTA-MENDIOLA ---------- City Councilor
HON. REYNALDO M. FABIAN ---------- City Councilor
HON. VENUS D. DE CASTRO ---------- City Councilor

DISTRICT II

HON. REYNALDO D. PALABRICA ---------- City Councilor
HON. HERNANDO C. GUTIERREZ ---------- City Councilor
HON. GAUDENCIO P. NOLASCO ---------- City Councilor
HON. BAYANI M. DE LEON ---------- City Councilor
HON. LEANDRO A. DE LEON ---------- City Councilor
HON. ROBERTO R. JAVIER ---------- City Councilor

HON. VICTORIO L. GUERRERO, JR. ---------- City Councilor (ABC-Pres.)

CITY ORDINANCE NO. 2013-060
Series of 2013

AN ORDINANCE ENACTING THE 2013 REVENUE CODE OF THE CITY OF BACOOR.

Sponsored by: Hon. Miguel N. Bautista, Hon. Venus D. De Castro, Hon. Bayani M. De Leon, Hon. Leandro A. De Leon, Hon. Reynaldo M. Fabian, Hon. Edwin G. Gawaran , Hon. Victorio L. Guerrero, Jr., Hon. Hernando C. Gutierrez, Hon. Roberto R. Javier, Hon. Rowena Bautista-Mendiola, Hon. Gaudencio P. Nolasco, Hon. Reynaldo D. Palabrica and Hon. Avelino B. Solis.

WHEREAS, pursuant to the powers of the Sangguniang Panlungsod of Bacoor, Province of Cavite, its members conducted a series of public hearings in aid of legislation intended to improve the city government's revenue-generating capacity, among others.

WHEREAS, after conducting the said public hearings, an ordinance entitled the "2013 Revenue Code of the City of Bacoor" was presented to the Sangguniang Panlungsod for review and consideration.

WHEREAS, after a thorough deliberation on its various provisions, the Sangguniang Panlungsod unanimously voted to pass the 2013 Revenue Code of the City of Bacoor on third reading.

DISTRICT I:
HON. AVELINO B. SOLIS
City Councilor
HON. EDWIN G. GAWARAN
City Councilor
HON. MIGUEL N. BAUTISTA
City Councilor
HON. ROWENA BAUTISTA- MENDIOLA
City Councilor
HON. REYNALDO M. FABIAN
City Councilor
HON. VENUS D. DE CASTRO
City Councilor

District II:
HON. REYNALDO D. PALABRICA
City Councilor
HON. HERNANDO C. GUTIERREZ
City Councilor
HON. GAUDENCIO P. NOLASCO
City Councilor
HON. BAYANI M. DE LEON
City Councilor
HON. LEANDRO A. DE LEON
City Councilor
HON. ROBERTO R. JAVIER
City Councilor
End of Term
HON. MA ELIZA H. BAUTISTA
City Councilor - SK Pres.
HON. VICTORIO L. GUERRERO, JR.
City Councilor - ABC Pres.

Attested by:
ATTY. KHALID S. ATEGA, JR.
Sangguniang Panlungsod Secretary

Certified by:
HON. CATHERINE S. EVARISTO
City Vice Mayor/Presiding Officer

Approved by:
HON. STRIKE B. REVILLA
City Mayor

Republic of the Philippines
CITY OF BACOOR
Province of Cavite

OFFICE OF THE SANGGUNIANG PANLUNGSOD

NOW, THEREFORE:

Be it ordained by the Sangguniang Panlungsod of Bacoor, Cavite in regular session assembled upon motion of Councilor Venus D. De Castro and unanimously seconded by all its members that:

Section 1. The 2013 Revenue Code of the City of Bacoor is hereby unanimously enacted. A copy of the said city ordinance is attached hereto as **Annex "A"**.

Section 2. Should any provision of the said city ordinances be declared void, the remaining provisions of the above-mentioned ordinance not affected thereby shall remain valid and in effect.

Section 3. The said ordinance shall take effect immediately after its publication in a newspaper of general circulation and its posting on at least three (3) conspicuous places within the City of Bacoor.

Section 4. Let copies of the said City Ordinance be sent to the Office of the City Mayor and to all the concerned departments of the City Government of Bacoor, Cavite.

ENACTED by the Sangguniang Panlungsod of Bacoor, Province of Cavite this 3rd day of December 2013.

I HEREBY CERTIFY *to the correctness of the foregoing ordinance and that it has been duly approved in accordance with law.*

Certified by:

HON. CATHERINE SARINO-EVARISTO
City Vice Mayor/Presiding Officer

Attested by:

ATTY. KHALID A. ATEGA JR.
Sangguniang Panlungsod Secretary

Approved by:

HON. STRIKE B. REVILLA
City Mayor

District I:
HON. AVELINO B. SOLIS
City Councilor
HON. EDWIN G. GAWARAN
City Councilor
HON. MIGUEL M. BAUTISTA
City Councilor
HON. ROWENA BAUTISTA- MENDIOLA
City Councilor
HON. REYNALDO M. FABIAN
City Councilor
HON. VENUS D. DE CASTRO
City Councilor

District II:
HON. REYNALDO D. PALABRICA
City Councilor
HON. HERNANDO C. GUTIERREZ
City Councilor
HON. GAUDENCIO F. NOLASCO
City Councilor
HON. BAYANI M. DE LEON
City Councilor
HON. LEANDRO A. DE LEON
City Councilor
HON. ROBERTO R. JAVIER
City Councilor
End of Term
HON. MA ELIZA H. BAUTISTA
City Councilor - LNF Pres.
HON. VICTORIO L. GUERRERO, JR.
City Councilor - ABC Pres.

Attested by:
ATTY. KHALID A. ATEGA, JR.
Sangguniang Panlungsod Secretary

Certified by:
HON. CATHERINE S. EVARISTO
City Vice Mayor/Presiding Officer

Approved by:
HON. STRIKE B. REVILLA
City Mayor

TABLE OF CONTENTS

CHAPTER I
GENERAL PROVISIONS

Article 1 Title and Scope

Sec. 1 Title
Sec. 2 Scope

Article 2 Definitions of Terms and Rules of Construction

Sec. 3 Definition of Terms
Sec. 4 Rules of Construction

CHAPTER II
REAL PROPERTY TAX

Article 3 Levies on Real Property

Sec. 5 Real Property Subject to Tax
Sec. 6 Exemption from Real Property Tax

Article 4 Appraisal and Assessment Levels

Sec. 7 Assessment and Appraisal of Real Property
Sec. 8 Assessment Levels
Sec. 9 Actual Use of Real Property as Basis for Assessment
Sec. 10 Classes of Real Property for Assessment Purposes
Sec. 11 Special Classes of Real Property
Sec. 12 Appraisal and Assessment of Machinery

Article 5 Rate Of Levy

Sec.13. Rate of Levy

Article 6 Special Levies On Real Property

Sec. 14 Additional Levy on Real Property
Sec. 15 Tax on Idle Land
Sec. 16 Socialized Housing Tax

Article 7 Collection Of Real Property Tax

Sec. 17 Collection of Real Property Tax
Sec. 18 Disposition of Proceeds
Sec. 19 Payment under Protest
Sec. 20 Repayment of Excessive Collection
Sec. 21 Notice of Delinquency in Payment Real Property Tax
Sec. 22 Collection of Remedies
Sec. 23 Administrative Provisions
Sec. 24 Special Provisions
Sec. 25 Penal Provisions

Article 8 The City Board of Assessment Appeals

Sec. 26 Appeal to City Board of Assessment Appeals
Sec. 27 Organization, Power, Duties and Functions of the City Assessment Appeals
Sec. 28 Meetings and Expenses of the City Board of Appeals
Sec. 29 Action by the City Board of Assessment Appeals

CHAPTER III
TAX ON BUSINESS

Article 9 Imposition and Time of Payment

Sec. 30 Imposition of Tax
Sec. 31 Payment of Taxes for Several Businesses
Sec. 32 Time of Payment and Accrual of Tax; Extension of Period of Payment
Sec. 33 Surcharges and Interest on Unpaid Taxes, Fees and Charges
Sec. 34 Collection of Taxes and other Local Revenues by the City Treasurer

Article 10 Situs Of The Tax

Sec. 35 Situs of Tax and Sales Allocation
Sec. 36 Definition of Terms

Article 11 Abandonment and Voluntary Closure

Sec. 37 Retirement of Business
Sec. 38 Abandonment or Closure of Business
Sec. 39 Procedural Guidelines in Case of Application for Retirement or Closure of Business

CHAPTER IV
OTHER TAXES

Article 12 Tax on Transfer of Real Property

Sec. 40 Imposition of Tax
Sec. 41 Time of Payment
Sec. 42 Surcharge for Late Payment
Sec. 43 Interest on Unpaid Tax
Sec. 44 Processing Fee
Sec. 45 Administrative Provision

Article 13 Tax on Business of Printing and Publication

Sec. 46 Imposition of Tax
Sec. 47 Exemption
Sec. 48 Time of Payment
Sec. 49 Surcharge for Late Payment
Sec. 50 Interest on Unpaid Tax

Article 14 Franchise Tax

Sec.51 Imposition of Tax
Sec.52 Coverage
Sec.53 Situs of Tax

Sec.54	Time of Payment
Sec.55	Surcharge for Late Payment
Sec.56	Interest on Unpaid Tax
Sec.57	Administrative Provisions

Article 15 Tax on Quarry Resources

Sec. 58	Imposition of Tax
Sec. 59	Time of Payment
Sec. 60	Surcharge for Late Payment
Sec. 61	Interest on Unpaid Tax
Sec. 62	Distribution of Proceeds
Sec. 63	Administrative Provisions
Sec. 64	Penal Provisions
Sec. 65	Fine on Confiscated/Apprehended Equipment and Conveyances Used in Violation of Existing Laws, Rules and Regulations on Mining Quarrying Operations

Article 16 Amusement Tax on Admission Fees

Sec. 66	Imposition of Tax
Sec. 67	Exemptions
Sec. 68	Time and Manner of Payment
Sec. 69	Surcharge for Failure to File or Fraudulent Filing of Monthly Amusement Tax Return
Sec. 70	Surcharge for Late Payment
Sec. 71	Interest on Unpaid Tax
Sec. 72	Administrative Provisions

Article 17 Professional Tax

Sec. 73	Imposition of Tax
Sec. 74	Coverage
Sec. 75	Exemption
Sec. 76	Payment of Tax
Sec. 77	Time of Payment
Sec. 78	Surcharge for Late Payment ; Interest on Unpaid Tax
Sec. 79	Administrative Provisions

Article 18 Annual Fixed Tax on Delivery and Service Motor Vehicles

Sec. 80	Imposition of Tax
Sec. 81	Time of Payment
Sec. 82	Surcharge of Late Payment
Sec. 83	Interest on Unpaid Tax
Sec. 84	Administrative Provisions
Sec. 85	Administrative Fine

Article 19 Community Tax

Sec. 86	Imposition of Tax
Sec. 87	Exemption
Sec. 88	Continuing Liability
Sec. 89	Time of Payment
Sec. 90	Penalty for Late Payment
Sec. 91	Community Tax Certificate
Sec. 92	Distribution of Proceeds of Community Tax

Sec. 93 Administrative Provisions
Sec. 94 Requirements for Business Operators and Administrative Officers of Government Offices
Sec. 95 Penalty for Failure to Submit Required Listings

Article 20 Tax on Transportation Business

Sec. 96 Imposition of Tax
Sec. 97 Payment of Tax
Sec. 98 Surcharge for Late Payment
Sec. 99 Interest on Unpaid Tax

Article 21 Tax on Signboards, Signs, Billboards or Advertisement

Sec. 100 Imposition of Tax
Sec. 101 Time of Payment
Sec. 102 Surcharge for Late Payment
Sec. 103 Administrative Provisions
Sec. 104 Administrative Fine

Article 22 Ground Water Extraction Tax

Sec. 105 Imposition of Tax
Sec. I06 Exemption
Sec. 107 Time and Manner of Payment
Sec. 108 Surcharge for Late Payment
Sec. 109 Distribution of Proceeds
Sec. 110 Administrative Provisions
Sec. 111 Administrative Fine

Article 23 Annual Fixed Tax For Poles, Antennae, Towers, Cell Sites, Relay Stations and Billboard Structures

Sec. 112 Imposition of Tax
Sec. 113 Exemptions
Sec. 114 Definition of Terms
Sec. 115 Time of Payment
Sec. 116 Surcharge for Late Payment
Sec. 117 Administrative Provisions

CHAPTER V
REGULATORY AND SERVICE FEE

Article 24 Mayor's Permit Fee on Business

Sec. 118 Administrative Provisions
Sec. 119 Documentary Requirements
Sec. 120 Payment of Permit
Sec. 121 Issuance of Permit
Sec. 122 Renewal of Permit
Sec. 123 Mandatory Posting or Display of Public View
Sec. 124 Cost of Business Permit Registration Plates, and Renewal Stickers
Sec. 125 Pre-requisite of Law; Strict Compliance
Sec. 126 Barangay Clearance
Sec. 127 Non-Issuance of Permit
Sec. 128 Revocation of Permit

Sec. 129 Separate Permit on Different Kinds of Business
Sec. 130 Issuance of Certified Copy and Amendment of Permits
Sec. 131 Abandonment, Closure and Retirement of Business
Sec. 132 Death of a Permit Holder
Sec. 133 Inspection of Business Establishment
Sec. 134 Rate of Business Permit Fee

Article 25 Fees for Sealing and Licensing of Weight and Measures

Sec. 135 Imposition of Fees
Sec. 136 Payment of Fee and Surcharges
Sec. 137 Exemptions
Sec. 138 Administrative Provisions
Sec. 139 Fraudulent Practices Relative to Weights and Measures
Sec. 140 Unlawful Possession or Use of Instrument Not Sealed Before Using and not Re-Sealed within Twelve Months
Sec. 141 Alteration of Fraudulent Use of Instrument of Weight or Measure
Sec. 142 Compromise Power

Article 26 Mayor's Permit Fee on Occupation or Calling

Sec. 143 Imposition of Fee
Sec. 144 Definitions
Sec. 145 Exemptions
Sec. 146 Payment of the Fee
Sec. 147 Time of Payment
Sec. 148 Surcharge for Late Payment
Sec. 149 Administrative Provisions

Article 27 Special Permit to Sell/Serve Liquor

Sec. 150 Liquor Permit
Sec. 151 Application/Filing Fee
Sec. 152 Special Permit Fee for Selling/Serving Liquor during Prohibited Time
Sec. 153 Prohibited Areas
Sec. 154 Time of Payment
Sec. 155 Penalty

Article 28 Special Permit to Sell Tobacco and/or Cigarettes

Sec. 156 Payment of Fees
Sec. 157 Time of Payment
Sec. 158 Prohibited Acts
Sec. 159 Penalty

Article 29 Special Permit for Vendors on Declared Vending Areas/Sites

Sec. 160 Vending Areas/ Sites
Sec. 161 Application
Sec. 162 Vending Fees
Sec. 163 Collection of Fee
Sec. 164 Penalty

Article 30 Building and other Construction Permit Fees

Sec. 165 Administrative Provisions
Sec. 166 Occupancy Groups
Sec. 167 Exemptions
Sec. 168 Filing Fee (Non- Refundable)
Sec. 169 Establishment of Line and Grade
Sec. 170 Schedule of Building Permit Fees
Sec. 171 Ancilliary Structure Fees
Sec. 172 Plumbing Permit Fees
Sec. 173 Plumbing Inspection Fees
Sec. 174 Fencing Permit Fee
Sec. 175 Construction of Sidewalks
Sec. 176 Paved Cemented Areas Fees
Sec. 177 Use of Streets and Sidewalks as Permitted
Sec. 178 Certificate of Use or Occupancy Fees
Sec. 179 Change in Use/Occupancy
Sec. 180 Annual Inspection Fees
Sec. 181 Fines
Sec. 182 Imposition of Fines
Sec. 183 Surcharge/Penalty
Sec. 184 Sign Permit Fee

Article 31 Electrical Installation Permit and Inspection Fee

Sec. 185 Imposition of Fees
Sec. 186 Time of Payment
Sec. 187 Administrative Provisions

Article 32 Mechanical Permit Fees

Sec. 188 Imposition of Fees
Sec. 189 Administrative Provisions

Article 33 Common Provisions Applicable to Building, other Construction and Mechanical Permits/ Certificates

Sec. 190 Payment of Fee
Sec. 191 Administrative Sanctions
Sec. 192 Grounds for Non-Issuance, Suspension, Revocation and/or Invalidation of Permits/Certificates
Sec. 193 Issuance of Work Stoppage Order
Sec. 194 Imposition of Administrative Fines
Sec. 195 Determination of Fines
Sec. 196 Penalties
Sec. 197 Applicability of the National Building Code (PD 1096)
Sec. 198 Administrative Provisions

Article 34 Excavation Permit Fees (Roads and Waterworks)

Sec. 199 Imposition of Fees
Sec. 200 Filing of Application
Sec. 201 Conditions for Permit
Sec. 202 Exercise of Supervision
Sec. 203 Excavation Affecting Adjoining Properties
Sec. 204 Excavation Affecting Adjoining Structures

Sec. 268 Surcharge for Late Payment
Sec. 269 Penalty

Article 51 Permit on Film Making

Sec. 270 Imposition of Fees
Sec. 271 Administrative Provisions
Sec. 272 Time and Manner of Payment
Sec. 273 Surcharge for Late Payment

Article 52 Fishery Rentals or Fees

Sec. 274 Imposition of Fees
Sec. 275 Time of Payment
Sec. 276 Surcharge for Late Payment
Sec. 277 Interest on Unpaid Fee
Sec. 278 Administrative Provisions
Sec. 279 Prohibited Acts
Sec. 280 Penalty

Article 53 Rental Fee for Use of Territorial Waters as Log Pond or for other than Fish Culture or Fishing Activities

Sec. 281 Imposition of Fees
Sec. 282 Time of Payment
Sec. 283 Surcharge for Late Payment
Sec. 284 Sharing of Proceeds
Sec. 285 Administrative Provisions

Article 54 Large Cattle Registration and Transfer Fees

Sec. 286 Imposition of Fee
Sec. 287 Definitions
Sec. 288 Time Manner of Payment
Sec. 289 Administrative Provisions
Sec. 290 Penalty
Sec. 291 Applicability Clause

Article 55 Permit Fee on Parades

Sec. 292 Imposition of Fees
Sec. 293 Exemption
Sec. 294 Time of Payment
Sec. 295 Administrative Provisions
Sec. 296 Administrative Fine

Article 56 Registration Fee for Motorized Tricycle

Sec. 297 Imposition of Fee
Sec. 298 Time and Manner of Payment
Sec. 299 Surcharge for Late Payment
Sec. 300 Administrative Provisions
Sec. 301 Administrative Fine

Sec. 238 Time of Payment

Article 43 Slaughter and Permit Fee

Sec. 239 Imposition of Fees
Sec. 240 Time of Payment
Sec. 241 Condemned Animals
Sec. 242 Permit to Slaughter
Sec. 243 Administrative Provisions
Sec. 244 Penalty

Article 44 Special Permit Fees for the Operation of Cockpits

Sec. 245 Application
Sec. 246 Imposition of Fees
Sec. 247 Time of Payment
Sec. 248 Administrative Provisions
Sec. 249 Penalty
Sec. 250 Applicability Clause

Article 45 Permit Fees for Firing Range

Sec. 251 Imposition of Fees
Sec. 252 Administrative Provisions
Sec. 253 Time of Payment

Article 46 Special Permit for Cold Storage and Ice Plants

Sec. 254 Imposition of Fees
Sec. 255 Time of Payment

Article 47 Special Permit Fees for Lumberyards

Sec. 256 Imposition of Fees
Sec. 257 Time of Payment

Article 48 Special Permit Fees Storage and Sale of Flammable Combustible or Solid Substances

Sec. 258 Imposition of Fees
Sec. 259 Time of Payment

Article 49 Environmental and Sanitation Fee

Sec. 260 Imposition of Fee
Sec. 261 Time and Manner of Payment
Sec. 262 Surcharge for Late Payment
Sec. 263 Administrative Provisions
Sec. 264 Penalty

Article 50 Special Permit to Operate Pubic Utility

Sec. 265 Imposition of Fees
Sec. 266 Definition
Sec. 267 Time of Payment

Sec. 205 Appropriate Markers and Guards
Sec. 206 Insertion Prohibited
Sec. 207 Private Roads, Passageways and Sidewalks
Sec. 208 Time of Payment and Surcharge for Late Payment
Sec. 209 Administrative Fines
Sec. 210 Revocation of Permit
Sec. 211 Penalties
Sec. 212 Administrative Provisions

Article 35 Processing of Subdivision and Condominium Projects/Activities

Sec. 213 Imposition of Fees
Sec. 214 Review of Plans
Sec. 215 Administrative Provisions

Article 36 Zoning and/or Locational Clearances Fees

Sec. 216 Imposition of Fee
Sec. 217 Application and Certification
Sec. 218 Payment of Fees

Article 37 Sanitary Inspection and Health Certificate Fees

Sec. 219 Sanitary Inspection Fee
Sec. 220 Health Certification Fee

Article 38 Police Clearance Fees

Sec. 221 Police Clearance Fees
Sec. 222 Exemptions
Sec. 223 Payment of Fees

Article 39 Civil Registration Fees

Sec. 224 Imposition of Fees
Sec. 225 Time of Payment
Sec. 226 Exemption

Article 40 Cemetery Fees

Sec. 227 Cemetery Fees
Sec. 228 Time of Payment
Sec. 229 Surcharge for Late Payment
Sec. 230 Interest for Late Payment
Sec. 231 Administrative Provisions

Article 41 Fire and Safety Inspection Fee

Sec. 232 Imposition of Fees
Sec. 233 Time of Payment
Sec. 234 Administrative Provisions
Sec. 235 Penalty

Article 42 Secretary's Fees

Sec. 236 Imposition of Fees
Sec. 237 Exemption

Article 57 Franchise and Other Fees on Tricycle Operations

Sec. 302 Adoption of Procedures and Fees Provided Under the Revised Bacoor Traffic Code
Sec. 303 Penalty

Article 58 Registration Fees on Fishing Boats and Motorboats

Sec. 304 Imposition of Fees
Sec. 305 Time and Manner of Payment
Sec. 306 Surcharge for Late Payment
Sec. 307 Administrative Provisions
Sec. 308 Penalty

Article 59 Berthing Charges on Vessels

Sec. 309 Definitions
Sec. 310 Imposition of Fees
Sec. 311 Exemptions
Sec. 312 Administrative Provisions
Sec. 313 Time and Manner of Payment
Sec. 314 Surcharge for Late Payment
Sec. 315 Penalty

Article 60 Other Regulatory Fees

Sec. 316 Bicycle and Pedicab Registration Fee
Sec. 317 Registration for Animal Drawn Vehicle
Sec. 318 Registration Fee for Push Cart
Sec. 319 Registration Fee for Dogs

CHAPTER VI
USER CHARGES

Article 61 Service Fee for Health Examinations

Sec. 320 Imposition of Fees
Sec. 321 Discounts
Sec. 322 Time and Manner of Payment
Sec. 323 Administrative Provisions

Article 62 Public Market Rentals and Fees

Sec. 324 Imposition of Fees Presently Being Charged
Sec. 325 Time and Manner of Payment
Sec. 326 Issuance of Official Permit and Cash Ticket
Sec. 327 Surcharge for Late Payment or Non-payment of Fees
Sec. 328 Transitory Nature of Fees

Article 63 Pay Parking Charges

Sec. 329 Imposition of Fees
Sec. 330 Time of Payment
Sec. 331 Administrative Fines
Sec. 332 Administrative Provisions

Article 64 Stalled Vehicle Towing Charge

Sec. 333 Imposition of Fees
Sec. 334 Impounding Charge
Sec. 335 Administrative Provisions
Sec. 336 Fines

CHAPTER VII
GENERAL ADMINISTRATIVE
AND PENAL PROVISIONS

Article 65 Collection and Accounting of City Revenues

Sec. 337 Tax Period and Manner of Payment
Sec. 338 Accrual of Tax
Sec. 339 Time of Payment
Sec. 340 Surcharge and Interest on Unpaid Taxes, Fees or Charges
Sec. 341 Interest on Unpaid Revenues
Sec. 342 Collection of Local Revenues by the City Treasurer
Sec. 343 Issuance of Official Receipts
Sec. 344 Examination of Books of Accounts and Pertinent Records of Business by the City Treasurer
Sec. 345 Posting of Cash Bond
Sec. 346 Record of Taxpayers

Article 66 Civil Remedies for Collection of Revenues

Sec. 347 City Government's Lien
Sec. 348 Civil Remedies
Sec. 349 Distraint of Personal Property
Sec. 350 Levy on Real Property
Sec. 351 Penalties for Failure to Issue and Execute Warrant
Sec. 352 Payment Under Protest and Claim for Refund

Article 67 Miscellaneous Provisions

Sec. 353 Publication of the Revenue Code
Sec. 354 Public Dissemination of this Code
Sec. 355 Withdrawal of Tax Exemption Privileges

Article 68 General Provisions

Sec. 356 Penalty

CHAPTER VIII
FINAL PROVISIONS

Sec. 357 Separability Clause
Sec. 358 Applicability Clause
Sec. 359 Rules and Regulation
Sec. 360 Repealing Clause
Sec. 361 Effectivity

2013 REVENUE CODE OF THE CITY OF BACOOR

CHAPTER ONE

GENERAL PROVISIONS

ARTICLE 1
TITLE AND SCOPE

Section 1. Title -- This Code shall be known as the "2013 Revenue Code of the City of Bacoor."

Section 2. Scope -- This Code shall govern the levy, assessment and collection of taxes, fees, charges and other legal impositions within the jurisdiction of the City of Bacoor, Province of Cavite.

ARTICLE 2
DEFINITION OF TERMS AND RULES OF CONSTRUCTION

Section 3. Definition of Terms -- When used in this Code the following words and phrases shall have the following meaning:

a) Acquisition Cost – for newly acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling and installation at the present site;

b) Actual Use – refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;

c) Ad Valorem Tax – a levy on real property determined on the basis of a fixed proportion of the value of the property;

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

e) Agricultural Land – land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua cultural activities, and is not classified as mineral, timber, residential, commercial or industrial land.

f) Agricultural Products – Includes the yield of soil, such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish poultry; and livestock and animal products, whether in their original form or not. The phrase " Whether in their original or not" refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes, such as freezing, drying, salting, smoking or stripping for purposes of preserving or otherwise preparing said products for the market.

To be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

Agricultural products as defined those that have undergone not only simple but even sophisticated processes employing the advance technological means in packaging like dressed chicken or ground coffee in plastic bags or Styrofoam or other packaging materials intended to process and prepare the products for the market.

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

g) Appraisal – the act or process of determining the value of a property as of a specific date for a specific purpose;

h) Assessment – the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties;

i) Assessment Level – the percentage applied to the fair market value to determine the taxable value of the property;

j) Assessed Value – the fair market vale of the real property multiplied by the assessment level. It is synonymous to the term "taxable value;"

k) Banks and Other Financial Institutions – includes non-bank financial intermediaries lending investor, finance and investment companies, pawnshop, money shops, insurance companies, stock markets, stock brokers and dealers and securities and foreign exchange, as define under applicable laws or rules and regulations there under;

l) Bars – include beer gardens or places where intoxicating and fermented liquors or malts are sold, disposed of, or given away for compensation, even without foods, where the services of hostesses and/or waitresses are employed, and where customers are entertained by occasional dancing to music not rendered by a regular dance orchestra or musicians hired for the purpose, otherwise, the place, shall be classified as a "dance hall". A "cocktail lounge" is considered a "bar" even if there are no hostesses or waitresses to entertain the customers.

m) Brewer – includes all persons who manufacture fermented liquor of any description for the sale or delivery to others but does not include manufacturers of *tuba, basi, tapuy* or similar domestic fermented liquors, whose daily production does not exceed Two Hundred (200) gauge liters.

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

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

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

q) Capital – signifies the actual estate, whether in money or property owner by an individual or corporations; it is a fund with which it transacts its business, which would be liable to each creditor and which in case of insolvency passes, on to a receiver;

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

s) Carinderia – refers to any public eating place where cooked foods are served at a price.

t) Charges – refer to pecuniary liability, as rents or fees against person or property;

u) City – refers to the City of Bacoor, Cavite;

v) Cockpits – includes any place, compound, building or portion thereof, where cockfights are held whether or not money bets are held on the results of such cockfights.

w) Collecting Agency – includes any person other than a practicing "Attorney-at-Law" engaged in the business of collecting or suing debts or liabilities placed in his hand for said collection or suit, by subscribers or customers applying and paying thereof, while a "mercantile agency" is any person engaged in the business of gathering information as to the financial standing ability or credit of persons engaged in the business and reporting the same to the subscriber or to customers applying and paying thereof.

x) Commercial Land – land devoted principally to the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land;

y) Compounder – comprises every person who, without rectifying, purifying, or refining, distilled spirits, shall by mixing such spirits, wine or other liquor with any materials except water, manufacture any intoxicating beverage whatever.

z) Contractor – includes persons, natural or juridical, not subject to professional tax whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees. As used in this Code, the term "contractor" includes, but is not limited to the following:

1. General engineering, general building, and specialty contractor as defined under applicable laws;

2. Filling demolition and salvage works contractor;

3. Proprietor or operator of mine drilling apparatus;

4. Proprietor or operator or dockyards;

5. Person engaged in the installation of water system and gas or electric lights, heat, or power;

6. Proprietor or operator of smelting plants;

7. Engraving, plating and plastic lamination establishments;

8. Proprietor or operator of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging;

9. Proprietor or operator of furniture shops and establishments for surfacing and re-cutting of lumber and sawmill under contract to saw or cut logs belonging to others;

10. Proprietor or owner of shop for repair of any kind of mechanical and electrical devices, instruments, apparatus of furniture or shoe repairing by machine or any mechanical contrivance;

11. Proprietor or operator of establishments or lots for parking purposes;

12. Proprietor or operator of tailor shops, dress shops, milliners and hatters and beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slandering and body building salons and similar establishments;

13. Photographic studios;

14. Funeral parlors

15. Proprietor or operator of hotels, motels and lodging houses;

16. Proprietor or operator of arrastre stevedoring, warehousing or forwarding establishment master plumbers, smiths and house or sign painters;

17. Printers, bookbinders, lithographers;

18. Publisher except those engaged in the publication or printing of newspapers, magazine, review of bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements;

19. Business agent, private detective ort watchman agencies, commercial and immigration brokers and cinematographic film owners, lessors and distributors;

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

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

bb) Countryside and Barangay Business enterprises – refers to any business entity, association or cooperative registered under the provision of Republic Act 6810 otherwise known as Magna Carta for Countryside and Barangay Business Enterprises ("Kalakalan 20");

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

dd) Depreciated Value – the value after deducting depreciation from the acquisition cost;

ee) Distiller of Spirits – comprise all who distill spirituous liquors by original and continuous distillation from mash, wort, wash sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.

ff) Economic Life – the estimated period over which it is anticipated that a machinery may be profitably utilized;

gg) Fair Market Value - the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;

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

ii) Franchise – a 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 the public welfare security and safety;

jj) General Engineering Contractor – is a person whose principal contracting business is in connection with fixed works requiring specialized engineering knowledge and skill, including the following divisions or subjects; irrigations, drainage, water power, water supply, flood control, inland waterways, harbors, docks, wharves shipyards and ports, dams, hydro-electric projects, leaves, river control and reclamation works, railroads, highways, street and roads, bridges, overpasses, underpasses and other similar works; pipelines and other system for the transmission of petroleum and other liquid or gaseous substances; land leveling and earth moving projects, excavating, grading, trenching, paving and surfacing works.

kk) General Building Contractor – is a person whose principal contracting business is in connection with any structure built, being built, or to be built, for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind, requiring in its construction the use of more than two unrelated building trades or crafts, to do or superintended the whole of any part thereof. Such structure includes sewers and sewerage disposal plants and system, parks, playgrounds and other recreation works, refineries, chemical plants and similar industrial plants requiring specialized engineering knowledge and skill, power houses, power plants and other utility plants and installations, mines and metallurgical plants, cements and concrete works in connection with the above-mentioned fixed works.

A person who merely furnishes materials or supplies without fabricating them into, or consuming them in the performance of the work of the general building contractor does not necessary fall within this definition.

ll) Gross Sales or Receipt – includes the total amount of money or its equivalent representing the contract price, compensation or service fee including the

amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discount if the determinable at the time of sales, sales return, excise tax and value-added tax (VAT);

mm) Hotel – includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guest and to serve food to the guests therein.

nn) Improvement – a valuable addition made to a property or an amelioration in its condition, which is intended to enhance its value, beauty or utility or to adopt it for new or further purposes, amounting to more than a mere repair or of parts involving capital expenditures and labor and normally requiring a building permit.

oo) Industrial Land – land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral, or residential land;

pp) Machinery – embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus, which may or may not be attached, permanently or temporarily to the real property. It includes the physical facilities for production, the installation and appurtenant service facilities, those which are mobile, self-powered or self propelled and those not permanently attached to the real property which are actually, directly and exclusively used to meet the needs of the particular industry, business or activity and which by nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes. Machinery which are of general purpose use including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damaged containers (glass or cartons), microcomputers, facsimile machines, telex machines, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this Rule. Residential machinery shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvements or those immovable by destination.

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

rr) Marginal Farmer or Fisherman – refers to individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing line does not exceed Fifty Thousand Pesos (P. 50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.

ss) Mineral Lands – are lands which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials.

tt) Motor Vehicle – means any vehicle propelled by any power other than muscular power using the public roads, but excluding roads rollers, trolley cars, street-sweepers, sprinkles, lawn mowers, bulldozers, graders, forklifts, amphibian trucks and cranes if not used on public roads, vehicles which run only on rails or tracks and tractors, trailers and traction engines of all kind used exclusively for agricultural purposes.

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

vv) Peddler – means any person who, either, for himself or on commission, travel from place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particularly commodity shall be determined from the definition of wholesale dealer or retailer.

ww) Persons – mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

xx) Re-assessment – the assigning of new assessed values to property, particularly real estate, as the result of a general, partial, or individual reappraisal of property;

yy) Remaining Economic Life – the period of time expressed in years from the date of appraisal to the date when the machinery become valueless;

zz) Remaining Value – the value corresponding to the remaining useful life of the machinery;

aaa) Replacement of Reproduction Cost – is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis or current prices with the same or closely similar materials;

bbb) Residential Land – the land principally devoted to habituation;

ccc) Residents – refer to natural persons who have their habitual residence in the province, city, or City, where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city, or City. In the absence of such law, juridical persons are residences of the province, city, or City where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

ddd) Retail - means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of commodity sold;

eee) Specialty Contractor – is a person whose operations pertain to the performance of construction work requiring special skills and whose principal contracting business involves the use of specialized building trades and crafts.

fff) Vessel – includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water;

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

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

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

Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160 and its Implementing Rules and Regulations as well as in other applicable laws.

Section 4. Rules of Construction -- In construing the provisions of this Code the following rules of construction shall be observed, unless inconsistent with the manifest intent of the Sangguniang Panlungsod or of the national legislature, or if they would lead to absurd or highly improbable results when applied.

a). General Rule. All words and phrases shall be construed and understood according to the common and approved usage of the language based on the 2012 edition of Merriam Webster College Dictionary but technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

b). Gender and Number. Every word in this Code referring to the masculine gender shall extend to both male and female. Every word referring to the singular number shall apply to several persons or things and every word referring to the plural number shall extend and apply to one person or thing.

c) Computation of Time. The time within an act is to be done as provided in this Code or in any rule or regulation issued pursuant to the provision when expressed in days shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or on a legal holiday, in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day. **Provided that:** in case the last day for payment of a particular tax, fee, or charge falls on a day when work at the City Hall or at the City Treasurer's Office has been suspended due to a calamity or any act of God through the declaration of a state of calamity or a state of emergency by a competent legal authority, the next business day shall be considered the last day for such payment.

d) References. All references to Chapters, Articles and Sections are to Chapters, Articles, Sections in this Code unless otherwise specified.

e) Conflicting Provisions of Chapters. If the provisions of different chapters conflict with each other, the provisions of each chapter shall prevail as to all specific matter and questions involved therein.

f) Conflicting Provisions of Sections. If the provisions of different sections in the same chapter conflict with each other, the provision of the section that is last in point of sequence shall prevail.

g) Interpretation in Favor of Government. In case of conflict in the interpretation of the provisions of this Code, the interpretation in favor of the City Government shall prevail.

CHAPTER TWO

REAL PROPERTY TAX

ARTICLE 3
LEVIES ON REAL PROPERTY

Section 5. Real Property Subject to Tax – This tax shall be imposed upon all real properties including, but not limited to, lands, buildings, machineries and other improvements located in the City of Bacoor, Province of Cavite.

Section 6. Exemption from Real Property Tax – The following are exempted from payment of real property tax:

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

b) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings, and improvements actually directly, and exclusively used for religious, charitable or educational purposes;

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

d) All real property owned by duly registered cooperative as provided for under R.A. No. 6938; and,

e) Machinery and equipment used for pollution control and environmental protection.

Except as provided under RA No. 7160 and its implementing rules and regulations, any exemption from payment of real property tax previously granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or -controlled corporations (GOCCs), are hereby withdrawn.

ARTICLE 4
APPRAISAL AND ASSESSMENT LEVELS

Section 7. Assessment and Appraisal of Real Property. -- All real property in the City, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in this locality based on the rules and regulations promulgated by the Department of Finance for classification, appraisal and assessment of real property and using the government schedule of values as basis.

Section 8. Assessment Levels. – The assessment levels to be applied to the current and market value of real property for taxation purposes shall be as follows:

(a) On Lands

Class	Assessment Levels
Residential	20%
Agricultural	40%
Commercial	50%
Industrial	50%
Mineral	50%
Timberland	20%
Golf Courses	30%for exclusive/membership 40% for commercial/ open to public

(b) Plants/Trees and Other Improvements 30%

(c) On Building and Other Structures

(1) Residential Fair Market Values

Over	Not Over	Assessment Levels
	P175,000.00	0%
P175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

(2) Agricultural Fair Market Values

Over	Not Over	Assessment Levels
	P300,000.00	25%
P300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	45%

2,000,000.00	50%

(3) Commercial/Industrial Fair Market Values

Over	Not Over	Assessment Levels
	P300,000.00	30%
P300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

(4) Timberland Fair Market Values

Over	Not Over	Assessment Levels
	P300,000.00	45%
P300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	65%
2,000,000.00		70%

(5) On Machineries

Class	Assessment Levels
Agricultural	40%
Residential	50%
Commercial	80%
Industrial	80%

(6) On Special Classes. The assessment levels for all lands, buildings, machineries and other improvements shall be as follows:

Actual Use	Assessment Levels
Cultural	15%
Scientific	15%
Hospital	15%
Local water districts	10%
Government owned or controlled corporations engaged in the supply and distribution of water and/or generation & transmission of electric power	10%

Section 9. Actual Use of Real Property as Basis for Assessment. -- Real property shall be classified, valued and assessed on the basis of its actual use regardless of where it is located, whoever owns it, and whoever uses it.

Section 10. Classes of Real Property for Assessment Purposes. -- For purposes of assessment, the City Assessor shall classify real property as residential, agricultural, commercial, industrial, mineral, timberland or special.

Section 11. Special Classes of Real Property. -- All lands, buildings, and other improvements thereon, actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by the City local water districts, and government owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power shall be classified as special.

Section 12. Appraisal and Assessment of Machinery:

(a) Determination of fair market value --- The fair market value of a brand new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life and multiplied by the replacement or reproduction cost. If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation, handling, and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Bangko Sentral ng Pilipinas.

(b) Depreciation Allowance for Machinery --- For purposes of assessment, a depreciation allowance shall be made for machinery at a range of five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use: Provided, however, that the remaining value for all kinds of machinery shall be fixed at twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

ARTICLE 5
RATE OF LEVY

Section 13. Rate of Levy. – There is hereby imposed a basic real property tax of one percent (1%) on the assessed value of agricultural, residential, commercial, industrial, and special and other real properties.

ARTICLE 6
SPECIAL LEVIES ON REAL PROPERTY

Section 14. Additional Levy on Real Property for the Special Education Fund. – There is hereby imposed an annual tax of one percent (1%) on the assessed value of real property, whether residential or non-residential, in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF).

Section 15. Tax on Idle Lands. – There is hereby imposed an annual tax on idle lands located within the City at the rate of one percent (1%) of the assessed value of the property, in addition to the basic real property tax.

a) For purposes of this Section, idle lands shall include the following: i) agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein; and ii) lands, other than agricultural, more than one thousand (1,000) square meters in area, one-half (1/2) of which remains unutilized or unimproved by the owner of the property or person having legal interest therein;

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

c) Exemptions from Idle Land Tax. – Idle lands which, by reason of force majeure, civil disturbance, natural calamity or any analogous cause or circumstance, the owner of the property or person having legal interest therein is physically or legally prevented from improving, utilizing or cultivating the same, shall be exempt from this additional levy.

d) Listing of Idle Lands by the Assessor. - The City Assessor shall make and keep an updated record of all idle lands located within the City. For this purpose, the City Assessor is required to prepare a record of all such idle lands found in the City not later than December 31, 2012 and every year thereafter for submission and approval by the Sangguniang Panlungsod. The City Assessor shall then furnish a copy thereof to the City Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Section 16. Socialized Housing Tax. – There is hereby imposed an annual socialized housing tax at the rate of one-half (0.5%) percent on the assessed value of all lands within the City, in excess of Fifty Thousand Pesos (P50,000.00), in addition to the basic real property tax, consistent with the provisions of R.A. No. 7279, otherwise known as the "Urban Development and Social Housing Act of 1992."

a) For purposes of this Section, the term "socialized housing" refers to housing programs and projects covering houses and lots duly undertaken by the Government or by the private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of R.A. No. 7279;

b) Exemption from Socialized Housing Tax – Real properties exempt from the basic real property tax enumerated in Section 6 hereof are likewise exempt from the payment of the Socialized Housing Tax (SHT).

The Assessor's Office of the City shall:

a) Immediately undertake an inventory of lands within its jurisdiction which shall be subject to the levy of the SHT;
b) Inform the affected registered owners of the effectivity of the SHT and post a list of the lands and the names of their registered owners in there (3) conspicuous places within the City; and

c) Furnish the City Treasurer's Office and the Sangguniang Panlungsod a copy of the list of the lands affected *(please refer to Real Property Taxation Annex "A", Local Finance Circular No. I-97).*

Section 16-A. Schedule of Payments.-- The said tax shall be paid at the City Treasurer's Office on or before the 20th day of January of every year following the effectivity of this Code. The tax shall be paid in quarterly installments. The Sangguniang Panlungsod may extend the period for payment of the said tax for compelling and valid reasons. *(Please refer to Municipal Ordinance No. 33, Series of 2011)*

Section 16-B. Penalties for Late or Non Payment. -- A surcharge equivalent to ten percent (10%) of the amount of the above-mentioned tax is hereby imposed against the property owner who fails to pay on time in violation of this Ordinance. An interest equivalent to one percent (1%) of the amount of the tax and the surcharge mentioned above shall be imposes per month against any property owner who fails to pay on time in violation of this Ordinance until such amount or portion thereof exceed thirty-six (36) months. *(Please refer to Sec. 6 of Municipal Ordinance No. 33, Series of 2011)*

ARTICLE 7
COLLECTION OF REAL PROPERTY TAX

Section 17. Collection of Real Property Tax.

a) The collection of the basic real property tax and the additional special levies mentioned in the preceding Article, with interest thereon and related expenses, and the enforcement of the remedies provided in this Code or any applicable laws, shall be the responsibility of the City Treasurer.

b) Date of Accrual of Tax – The basic and additional real property taxes such as the SEF, socialized housing tax and idle tax shall accrue on the first (1st) day of January and, from that date, it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever and shall be extinguished only upon the payment of the delinquent tax. The same may, however, at the discretion of the taxpayer, be paid without penalty in four (4) equal installments. The first installment may be paid, on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment on or before December 31, unless otherwise specified in a special ordinance passed by the Sangguniang Panlungsod.

c) Collection of Basic and Additional Real Property Tax – The basic and additional real property taxes such as the SEF, socialized housing tax and idle tax shall be collected together. In case only a portion of the tax is paid, such payment shall be divided proportionately and applied to all, accordingly. Payments of real property taxes shall first be applied to prior years'

delinquencies, interests and penalties, if any, and only after the said delinquencies are settled shall tax payments be credited to the current period.

d) Tax Discount for Advance/Prompt Payment – There is hereby granted a twenty (20%) percent discount if the basic and additional real property taxes (SEF, socialized housing and idle tax) are paid in full on or before January twenty (20) of the current year. If both the basic and additional real property taxes (SEF, socialized housing and idle tax) are paid on or before the first twenty (20) days of the quarter in accordance with the installment schedule provided in paragraph (b) of this Section, the taxpayer shall be entitled to a discount of ten (10%) percent. The foregoing discounts shall only be granted to properties without any delinquency: In addition, the payment of the basic real property tax only or the additional real property tax only shall not entitle the taxpayer to any discount provided herein.

e) Interest on Unpaid Real Property Tax -- Failure to pay the basic real property tax or any other tax levied under this Chapter upon the expiration of the periods as provided in paragraph (b) of this Section, or when due, as the case may be, shall subject the taxpayer to the payment of interest at the rate of two (2%) percent per month on the unpaid amount or fraction thereof, until the delinquent tax shall have been fully paid. Provided, however, that in no case shall the total interests on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 18. Disposition of Proceeds. -- The proceeds from the collection of the basic real property tax, including interest thereon, and proceeds from the use , lease, or disposition, sale or redemption of property acquired at a public auction in accordance with the provisions of this Chapter shall be distributed as follows :

a) Seventy (70%) percent shall accrue to the general fund of the City;

b) Thirty (30%) percent shall distributed among the component barangays of this City in the following manner:

   1) Fifty (50%) percent shall accrue to the barangay where the property is located;

   2) Fifty (50%) percent shall accrue equally to all component barangays of the City.

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

The proceeds of the additional real property tax accruing to Special Education Fund shall automatically be released to the City School Board which shall be spent in accordance with Section 727 of the 1991 Local Government Code as follows: That the proceeds shall be allocated for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the City School Board.

The proceeds of the additional real property tax on idle lands shall accrue to the general fund of the City.

The proceeds of the additional real property tax for socialized housing shall exclusively accrue to the Socialized Housing Fund and automatically released to the Urban Poor Planning and Housing Council (UPPHC) of the City, which shall be spent only for socialized housing projects authorized and approved by the Sangguniang Panlungsod, subject to such rules as may be prescribed by the Commission on Audit for this purpose.

Section 19. Payment Under Protest. –

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

b) Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer; the other fifty percent (50%) percent shall form part of the proceeds to be distributed in accordance with the provisions of this Chapter.

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

d) In the event that the protest is denied or upon the lapse of the sixty day period prescribed in paragraph (a) of this Section, the taxpayer may, within sixty (60) days from receipt of denial of protest or expiration of the sixty day period prescribed in paragraph (a) of this Section, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declaration, official receipt representing the payment under protest and such affidavits or documents in support of the appeal.

Section 20. Repayment of Excessive Collections. – When an assessment of basic real property tax, or any other tax levied under this Chapter, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the City Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for the tax refund or credit is denied, the taxpayer may, within sixty (60) days from receipt of denial, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declaration, official receipt representing the payment alleged to be illegal or erroneous and such affidavits or documents in support of the appeal.

Section 21. Notice of Delinquency in Payment of Real Property Tax. --- When the real property tax or any other tax imposed under this Chapter becomes delinquent, the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main hall of the City Hall and in a publicly accessible and conspicuous place in each barangay of the City. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the City.

Alternatively, the said notice may also be sent to the email address provided by the taxpayer to the City Treasurer's Office. The said notice of delinquency shall also be posted on the website of the City Government (www.bacoor.gov.ph). The compliance by the City Treasurer with any of the above-mentioned alternative modes of notifying delinquent taxpayers is tantamount to due notice to such taxpayers of their delinquency.

Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that any time before the distraint of personal property, payment of the tax with surcharges, interests and penalties may be made in accordance with paragraph (e) of Section 17 hereof, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

Section 22. Collection Remedies. – The collection of delinquent taxes under this Chapter shall be enforced by administrative action through levy on real property or by judicial action.

(a) Levy on Real Property -- The following procedures shall be followed in instituting a levy:

1) Warrant of Levy -- Whenever a taxpayer fails to pay the basic real property tax or any other tax levied under this Chapter after the expiration of the time required for payment, the real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action before the proper court for the collection of the delinquent tax. When issuing a warrant of levy, the City Treasurer shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the City. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, the administrator or occupant of the property. The said warrant may also be sent to the email address provided by the taxpayer to the City Treasurer's Office. The said warrant of levy shall also be posted on the website of the City Government (www.bacoor.gov.ph). The compliance by the City Treasurer with any of the above-mentioned alternative modes of notifying delinquent taxpayers of the said warrant of levy is tantamount to due service of such levy to the delinquent taxpayers concerned.

2) Furnishing Copies to Assessor and Register of Deeds -- Copies of the written notice of the levy with the attached warrant shall be furnished to the City Assessor and the Registrar of Deeds who shall annotate the levy on the tax declaration and on the certificate of title of the property, respectively.

3) Report on Levy --- The City Treasurer shall submit a report on the levy to the City Mayor and to the Sangguniang Panlungsod within ten (10) days

after receipt of the warrant by the owner of the property or person having legal interest therein.

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

The City Treasurer may, by Ordinance duly approved, advance an amount sufficient to defray the cost of collection through the remedies provided in this Chapter, including the expenses of advertisement and sale.

5) Report After Sale -- Within thirty (30) days after the sale, the City Treasurer shall make a report of the sale to the City Mayor and Sangguniang Panlungsod and which shall form part of his records. The City Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale and a brief description of the proceedings.

6) Disposition of Excess --- Proceeds of the sale in excess of what is required to pay the entire obligation, including the delinquent tax, the interest due thereon, and the expenses of sale, shall be remitted to the owner of the real property or person having legal interest therein.

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

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

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

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

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

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the real property tax and the related interest and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the Local Government of the City of Bacoor.

10) Resale of Real Property – The Sangguniang Panlungsod may, by ordinance duly approved, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under sub-paragraph 9, paragraph (a) of this Section at public auction. The proceeds of the sale shall accrue to the general fund of the City.

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

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

(b) Collection Through Judicial Action -- The Local Government of the City of Bacoor may likewise enforce the collection of the basic real property tax or any other tax levied under this Chapter by civil action in any court of competent jurisdiction, to be filed by the City Treasurer within the period prescribed in paragraph (c) of this Section. Pursuant to Section 280 of R.A. No. 7160, all court actions, criminal or civil, instituted at the instance of the City Treasurer or City Assessor shall be exempt from the payment of court and sheriff's fees.

(c) Periods within which to Collect Real Property Taxes – The Local Government of the City of Bacoor may enforce the collection of real property taxes and any other tax levied under this Chapter within FIVE (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which:

1) The City Treasurer is legally prevented from collecting the tax;

2) The owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect; and

3) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

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

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

Section 23. Administrative Provisions. – The following procedures shall be observed:

a) On the appraisal and assessment of real property. –

1) Appraisal of real property. -- All real property in the City, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the City in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment of real property pursuant to the provisions of R.A. No. 7160 and using the government schedule of values as basis.

2) Declaration of real property by the owner or administrator. -- It shall be the duty of all persons, natural or juridical owning or administering real property, including the improvement therein, within the City of Bacoor, Cavite, or their duly authorized representatives, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the City Assessor of his deputy to

identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the City Assessor once every three (3) years during the period from January first (1st) to June thirtieth (30th) commencing with the calendar year 2013.

For this purpose, the City Assessor shall use the standard form known as the Sworn Declaration of Property Values prescribed by the Department of Finance. The procedure in filing and safekeeping thereof shall be in accordance with the guidelines issued by the said Department.

3) Administrative Penalty. – Failure to file the required sworn declaration of property values on the prescribed period, a penalty of Fifty Pesos (P50.00) shall be imposed against the declarant for each and every tax declaration.

4) Duty of person acquiring real property or making improvements thereon. – The following are the duties of person or persons acquiring real property in this City or making improvements thereon:

a) All persons, natural or juridical, or their duly authorized representatives, who acquired any real property in the City or who made any improvement on the said real property shall prepare, or shall cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of the said property or improvement. The said sworn statement shall be filed within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes first.

b) The property owners—or their duly authorized representatives-- of houses, buildings, or other improvements acquired or newly constructed that will require building permits, shall also file a sworn declaration of the true value of the subject house, building, or other improvement. The said sworn declaration shall be filed within sixty (60) days after:

1) the date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties;

2) the date of completion or occupancy of the newly constructed building, house, or improvement whichever comes first; and

3) the date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building, house, or other real property , whichever comes first.

c) In the case of machinery, the sixty (60) day period for filing the required sworn declaration of property values shall commence on the date of installation thereof, as determined by the City Assessor. For this purpose, the City Assessor may secure certification from the City Building Official or City Engineer regarding the type of machinery installed and the date of its installation.

5) Declaration of real property by the City Assessor. –

a) When any person, natural or juridical, by whom real property is required to be declared refuses or fails for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of the defaulting owner, if known, or against an unknown owners as the

case may be, and shall assess the property for taxation in accordance with the provisions of this Article.

b) In the case of real property discovered whose owner or owners are unknown the City Assessor shall declare the same in the name of the "Unknown Owner" until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required herein.

c) No oath shall be required of any declaration thus made by the City Assessor.

6) Listing of real property in the assessment rolls. –

a) The City Assessor shall prepare and maintain an assessment roll wherein all real property shall be listed, whether taxable or exempt, located within the territorial jurisdiction of the City of Bacoor, Cavite. Real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.

b) The undivided real property of a deceased person may be listed, valued and assessed in the name of the estate or of the heirs and devisees without designating them individually; and undivided real property other than that owned by a deceased may be listed, valued and assessed in the name of one or more co-owners: Provided, however, that such heir, devisee, or co-owner shall be liable severally and proportionately for all obligations imposed by this Chapter and the payment of the real property tax with respect to the undivided property.

c) The real property of a corporation, partnership, or association shall be listed, valued and assessed in the same manner as that of an individual.

d) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or of the public entity if such property has been acquired or held for resale or lease.

7) Real property identification system. – All declarations of real property, made under the provisions of this Article shall be kept and filed under a uniform classification system to be established by the City Assessor pursuant to the guidelines issued by the Department of Finance for the purpose.

8) Notification of transfer of real property ownership. –

a) Any person who shall transfer real property ownership to another shall notify the City Assessor within sixty (60) days from the date of such transfer. The notification shall include the copy of the mode of transfer, the description of the property alienated, the name and address of transferee.

b) In addition to the notice of transfer, the previous property owner shall likewise surrender to the City Assessor the tax declaration covering the subject property in order that the same may be cancelled from the assessment records of this City. If, however, said previous owner still owns property other than the property alienated, he shall, within the

prescribed sixty-day period, file with the City Assessor, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of this Article.

9) Preparation of schedule of fair market value. –

a) Before any general revision of property assessment is made pursuant to the provision of this Chapter, there shall be prepared a schedule of fair market values by the City Assessor for the different classes of real property situated in the City for enactment into a separate Ordinance by the Sangguniang Panlungsod. The approved schedule of fair market values shall be published in a newspaper of general circulation in the City or posted in the City Hall and in two other conspicuous public places therein.

b) In the preparation of schedules of fair market values, the City Assessor shall be guided by the rules and regulations issued by the Department of Finance.

c) The City Assessor is required to prepare such schedule of values of all classes of real property found in the City every three (3) years thereafter for submission to, and approval by, the Sangguniang Panlungsod.

10) Authority of City Assessor to Take Evidence. -- For the purpose of obtaining information on which to base the market values of any real property, the City Assessor may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

11) Amendment of Schedule of Fair Market Values. -- The City Assessor may recommend to the Sangguniang Panlungsod amendments to correct errors in valuation in the schedule of fair market values. The Sangguniang Panlungsod shall act upon the recommendation within ninety (90) days from receipt thereof.

12) Proof of exemption of real property from taxation. –

a) Every person by or for whom real property is declared, who shall claim tax exemption for such property under this Chapter shall file with the City Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

b) If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be tax exempt, the same shall be dropped from the assessment roll.

Section 24. Special Provisions. –

a) Expenses of general revision. -- The expenses incidental to the general revision of real property assessment shall be shared by the City Government, the barangays, and the City School Board, at the rate of their percentage sharing on the distribution of real property tax collections.

b) Duty of Registrar of Deeds to apprise City Assessor of real property listed in registry. ---

1) It shall also be the duty of the Registrar of Deeds to require every person who shall present for registration a document of transfer, alienation, or encumbrance of real property to accompany the same with a certificate to the effect that the real property subject of the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Registrar of Deeds to refuse the registration of the document.

2) Pursuant to Section 209 of R.A. 7160, the Register of Deeds shall likewise prepare and submit to the City Assessor, an abstract of his registry, which shall include brief but sufficient description of the real properties entered therein, their present owners, and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or partition or other forms of alienation.

c) Duty to furnish City Assessor with copies of contracts affecting real property. --- The Register of Deeds and Notaries Public shall furnish the City Assessor with one (1) copy of every contract or instrument selling, transferring, or otherwise conveying, leasing, or mortgaging real property registered by, or acknowledged before them, within the first five (5) days of the succeeding month after thirty (30) days from the date of registration or acknowledgment.

d) Duty of Official issuing building permit or certificate of registration of machinery to transmit copy to City Assessor. --- Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance, to the City Assessor. Said official shall furnish the City Assessor with copies of the building floor plans and/or certificates of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery and the rules and guidelines issued by the Department of Finance.

e) Duty of Geodetic Engineers to furnish copy of plans to City Assessor. --- It shall be the duty of all geodetic engineers, public or private, to furnish, free of charge, the City Assessor with a white or blue print copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipt of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

f) Exemption from postal charges or fees. --- All real property assessment notices or owner's copies of tax declarations sent through mails by the City Assessor shall be exempt from the payment of postal charges or fees.

g) Effectivity of new assessment levels, rates of levy, special levies on real property, and tax on idle land. --- The new assessment levels, rates of levy, special levies on real property, and tax on idle land provided in this Code shall only apply after the effectivity of the general revision required under Section 219 of R.A. 7160.

Section 25. Penal Provisions. ---

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

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

Any other officer required in this Chapter to perform acts relating to the administration of the real property tax or to assist the City Assessor or City Treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the Court.

b) Penalties for Delaying Assessment of Real Property Assessment Appeals. --- Any government official or employee, national or local, who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos (P5, 000.00) or both such imprisonment and fine, at the discretion of the Court.

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

ARTICLE 8
THE CITY BOARD OF ASSESSMENT APPEALS

Section 26. Appeal to City Board of Assessment Appeals. ---

a) Any owner or person having legal interest in the property who is not satisfied with the action of the City Assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of

assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

b) In case of payment under protest, in the event that the protest is denied by the City Treasurer or upon the lapse of the sixty day period prescribed in paragraph (a) of Section 19, the taxpayer may, within sixty (60) days from receipt of such denial or from expiration of the sixty day period prescribed in paragraph (a) of Section 19, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declaration, official receipt representing the payment under protest and such affidavits or documents in support of the appeal.

c) In case the assessment is alleged to be illegal or erroneous and the City Treasurer has denied the claim for tax refund or credit, the taxpayer may, within sixty (60) days from receipt of such denial, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declaration, official receipt representing the payment alleged to be illegal or erroneous and such affidavits or documents in support of the appeal.

Section 27. Organization, Power, Duties and Functions of the City Board of Assessment Appeals. –

a) Pursuant to Chapter 3, Title 2, Book II of R.A. No. 7160, there shall be created in the City of Bacoor, Cavite a City Board of Assessment Appeals ("Board," for brevity) composed of the Registrar of Deeds, as Chairman, the City Prosecutor and the City Engineer as members, who shall serve as such in an *ex officio* capacity without additional compensation.

b) The chairman of the Board shall have the power to designate any employee of the City Government to serve as secretary to the Board also without additional compensation.

c) The chairman and members of the Board shall assume their respective positions without need of further appointment or special designations immediately upon effectivity of this Code. They shall take oath or affirmation of office in the prescribed form.

d) In the absence of the Registrar of Deeds, or the City Prosecutor, or the City Engineer, the persons performing their duties, whether in an acting capacity or as a duly designated officer-in-charge, shall automatically become the chairman or member, respectively, of the said Board, as the case may be. **Provided that:** in case no person performing the duties of the Registrar of Deeds even in an acting capacity or as officer-in-charge has been appointed or designated at the time this Code takes effect, the Registrar of Deeds of the Province of Cavite shall perform the duties of the Chairman of the Board until the Registrar of Deeds for the City of Bacoor has been appointed.

Section 28. Meetings and Expenses of the City Board of Assessment Appeals. –

a) The Board shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases. No member of the Board shall be entitled to per diems or traveling expenses for his attendance in Board

meetings, except when conducting an ocular inspection in connection with a case under appeal.

b) All expenses of the Board shall be charged against the general fund of the City Government. The Sangguniang Panlungsod shall appropriate the necessary funds to enable the Board to operate effectively.

Section 29. Action by the City Board of Assessment Appeals. –

a) The Board shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The Board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, take depositions, and issue subpoena and subpoena *duces tecum*. The proceedings of the Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.

c) The Secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the City Assessor with a copy of the decision of the Board. In case the City Assessor concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the assessor who is not satisfied with the decision of the Board, may, within thirty (30) days after receipt of the decision of said Board, appeal to the Central Board of Assessment Appeals, pursuant to the provisions of the 1991 Local Government Code. The decision of the Central Board shall be final and executory.

CHAPTER THREE

TAX ON BUSINESS

ARTICLE 9
IMPOSITION AND TIME OF PAYMENT

Section 30. Imposition of Tax. -- There is hereby levied an annual tax on the following business undertakings at the rates prescribe herein.

A) ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, BREWERS, DISTILLERS, RECTIFIERS AND COMPOUNDERS OF LIQUORS, DISTILLED SPIRITS, AND WINES OR MANUFACTURERS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

With gross sales or receipts for the preceding calendar year in the amount of ---

FROM	TO LESS THAN	ANNUAL TAX
	P10,000.00	P220.00
P10,000.00	15,000.00	242.00
15,000.00	20,000.00	332.00

20,000.00	30,000.00	484.00
30,000.00	40,000.00	726.00
40,000.00	50,000.00	907.00
50,000.00	75,000.00	1,452.00
75,000.00	100,000.00	1,815.00
100,000.00	150,000.00	2,420.00
150,000.00	200,000.00	3,025.00
200,000.00	300,000.00	4,235.00
300,000.00	500,000.00	6,050.00
500,000.00	750,000.00	8,800.00
750,000.00	1,000,000.00	11,000.00
1,000,000.00	2,000,000.00	15,125.00
2,000,000.00	3,000,000.00	18,150.00
3,000,000.00	4,000,000.00	21,780.00
4,000,000.00	5,000,000.00	25,410.00
5,000,000.00	6,500,000.00	26,812.50
6,500,000.00	And above	Forty-one and one-fourth percent of One percent (41.25% of 1%)

B) ON WHOLESALERS, DISTRIBUTORS, EXPORTERS, PRODUCERS OF, OR DEALERS IN, ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE :

With gross sales or receipts for the preceding calendar year in the amount of:

FROM	TO LESS THAN	ANNUAL TAX
	P1,000.00	P220.00
P1,000.00	2,000.00	220.00
2,000.00	3,000.00	220.00
3,000.00	4,000.00	220.00
4,000.00	5,000.00	220.00
5,000.00	6,000.00	220.00
6,000.00	7,000.00	220.00
7,000.00	8,000.00	220.00
8,000.00	10,000.00	220.00
10,000.00	15,000.00	242.00
15,000.00	20,000.00	302.50
20,000.00	30,000.00	363.00
30,000.00	40,000.00	484.00
40,000.00	50,000.00	726.00
50,000.00	75,000.00	1,089.00
75,000.00	100,000.00	1,452.00
100,000.00	150,000.00	2,057.00
150,000.00	200,000.00	2,662.00
200,000.00	300,000.00	3,630.00
300,000.00	500,000.00	4,840.00
500,000.00	750,000.00	7,260.00
750,000.00	1,000,000.00	9,680.00
1,000,000.00	2,000,000.00	11,000.00
2,000,000.00	and above	Fifty-five percent of One percent (55% of 1%)

C) ON EXPORTERS, MANUFACTURERS, MILLERS, REPACKERS OR PRODUCERS OF ESSENTIAL COMMODITIES ENUMERATED HEREUNDER, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

1. Rice and corn;
2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved foods, sugar, salt and other agricultural marine and fresh water products, whether in their original state or not;
3. Cooking oil and cooking gas;
4. Laundry soap, detergents and medicines;
5. Agricultural implements, equipment and post harvest facilities, fertilizers, pesticides, insecticides and other farm inputs;
6. Poultry feed and other animal feeds;
7. Cement

With gross sales or receipts for the preceding calendar year in the amount of:

FROM	TO LESS THAN	ANNUAL TAX
	P10,000.00	P220.00
P10,000.00	15,000.00	220.00
15,000.00	20,000.00	220.00
20,000.00	30,000.00	242.00
30,000.00	40,000.00	363.00
40,000.00	50,000.00	453.75
50,000.00	75,000.00	726.00
75,000.00	100,000.00	907.50
100,000.00	150,000.00	1,210.00
150,000.00	200,000.00	1,512.50
200,000.00	300,000.00	2,117.50
300,000.00	500,000.00	3,025.00
500,000.00	750,000.00	4,400.00
750,000.00	1,000,000.00	5,500.00
1,000,000.00	2,000,000.00	7,562.50
2,000,000.00	3,000,000.00	9,075.00
3,000,000.00	4,000,000.00	10,890.00
4,000,000.00	5,000,000.00	12,705.00
5,000,000.00	6,500,000.00	13,406.25
6,500,000.00	and above	Eighteen and one-half percent of One percent (18.5% of 1%)

D) ON WHOLESALERS, DISTRIBUTORS OR DEALERS OF ESSENTIAL COMMODITIES ENUMERATED IN ITEM C ABOVE, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE :

With gross sales or receipts for the preceding calendar year in the amount of:

FROM	TO LESS THAN	ANNUAL TAX
	P1,000.00	P220.00
P1,000.00	2,000.00	220.00
2,000.00	3,000.00	220.00
3,000.00	4,000.00	220.00
4,000.00	5,000.00	220.00
5,000.00	6,000.00	220.00

6,000.00	7,000.00	220.00
7,000.00	8,000.00	220.00
8,000.00	10,000.00	220.00
10,000.00	15,000.00	220.00
15,000.00	20,000.00	220.00
20,000.00	30,000.00	220.00
30,000.00	40,000.00	220.00
40,000.00	50,000.00	242.00
50,000.00	75,000.00	363.00
75,000.00	100,000.00	544.50
100,000.00	150,000.00	726.00
150,000.00	200,000.00	1,028.50
200,000.00	300,000.00	1,331.00
300,000.00	500,000.00	1,815.00
500,000.00	750,000.00	2,420.00
750,000.00	1,000,000.00	3,630.00
1,000,000.00	2,000,000.00	4,840
2,000,000.00	and above	Twenty-seven and one-half percent of One percent (27.5 of 1%)

E) ON RETAILERS O ESSENTIAL COMMODITIES ENUMERATED UNDER ITEM C ABOVE, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

With gross sales or receipts for preceding calendar year in the amount of:

AMOUNT	ANNUAL TAX
P400,000.00 or less	One and one-tenth percent (1 1/10%)
More than P400,000.00	Fifty-five percent of one percent (55% of 1%)

Provided that, if the retail business is located in a legally constituted barangay and the amount of gross sales or receipts does not exceed Thirty Thousand Pesos (P 30,000.00), the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

F) ON RETAILERS OF ALL OTHER COMMODITIES NOT CLASSIFIED AS ESSENTIAL COMMODITIES EXCLUDING RETAILERS AND DEALERS IN LIQUORS OR WINES AND CIGAR OR CIGARETTES, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE :

With gross sales or receipts for preceding calendar year in the amount of:

AMOUNT	ANNUAL TAX
P400,000.00 or less	Two and one-fifth percent (2 1/5%)
More than P400,000.00	One and one tenth percent (1 1/10%)

G) ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING, BUT NOT LIMITED TO THOSE ENUMERATED HEREUNDER, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE :

- Dry cleaning or Dyeing establishment, steam laundries and laundries using washing machines;
- Arrastre and stevedoring services;
- Barber shops;
- Battery charging shops;
- Beauty parlors;
- Business agents;
- Cinematographic film owners, lessor and distributors;
- Commercial and immigration brokers;
- Engraving, planting and plastic lamination establishment;
- Filling, demolition and salvage works contractors;
- Funeral parlors;
- Furniture shops;
- General engineering, general building and specialty contractors as defined under applicable laws;
- House and/or sign painters;
- Massage clinics/sauna, Turkish and Swedish baths;
- Master plumbers;
- Milliners and hatters;
- Parking lots or establishments for parking purposes;
- Persons engaged in the installation of water system and gas or electric Light, heat or power;
- Photographic studios;
- Printers, bookbinders, lithographers;
- Private detective or watchman agencies;
- Proprietors or operators of dockyards;
- Proprietors or operators of hotels, motels and lodging houses;
- Proprietors or operators of mine drilling apparatus;
- Proprietors or operators of smelting plants;
- Publishers except those engaged in the publication or printing of any newspapers, magazines, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisement;
- Recapping shops;
- Repainting shop of motor vehicle and heavy equipment;
- Repair or welding shops of motor vehicle and heavy equipment;
- Repair shops for any kind of mechanical and electric devices, instruments, apparatus or furniture's;
- Sawmills under contract to saw or cut logs belonging to others;
- Shoe repair shops;
- Shops for planning or surfacing and re-cutting of lumber;
- Slenderizing and body building saloons;
- Smith (Blacksmiths, goldsmiths, silversmiths, keysmith, locksmiths or tinsmiths);
- Tailor or dress shop; modiste shops; haberdashery shops;
- Upholstery shops;
- Vulcanizing shops;
- Warehousing or forwarding services;
- Washing or greasing shops;

- Other similar establishments;

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO LESS THAN	ANNUAL TAX
	P5,000.00	P220.00
P5,000.00	10,000.00	220.00
10,000.00	15,000.00	220.00
15,000.00	20,000.00	220.00
20,000.00	30,000.00	302.50
30,000.00	40,000.00	423.50
40,000.00	50,000.00	605.00
50,000.00	75,000.00	968.00
75,000.00	100,000.00	1,452.00
100,000.00	150,000.00	2,178.00
150,000.00	200,000.00	2,904.00
200,000.00	250,000.00	3,993.00
250,000.00	300,000.00	5,082.00
300,000.00	400,000.00	6,776.00
400,000.00	500,000.00	9,075.00
500,000.00	750,000.00	10,175.00
750,000.00	1,000,000.00	11,275.00
1,000,000.00	2,000,000.00	12,650.00
2,000,000.00	and above	Fifty-five percent of one percent (55% of 1%)

H) ON PERSONS (NATURAL OR JURIDICAL) RENDERING OR OFFERING TO RENDER SERVICES FOR A FEE INCLUDING, BUT NOT LIMITED TO THOSE ENUMERATED HEREUNDER, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE :

- Accounting firms or offices rendering accounting or bookkeeping services;
- Actuarial or appraising offices;
- Advertising agencies;
- Belt and buckle shops;
- Brokering offices (real brokers, custom brokers and similar ones);
- Business management firms/offices;
- Carpentry shops;
- Communication or wire services (radio, telegraph, telefax, etc);
- Computer or electronics repair center or shops;
- Employment agencies;
- Engineering offices rendering services on architectural, geodetic, electronics, communications and the like;
- Flowers shops not engaged in wholesale or retail but rendering services upon order of customers;
- Freight services; trucking services;
- House painting shops/house wiring shops;
- Ice and cold storage for-a-fee;
- Interior decoration offices or shops;
- Judo-karate gyms for-a-fee;
- Landscaping contracting offices or shops; lathe machine shops;
- Law offices rendering legal or notarial services;

- Medical clinics, dental clinics; optical clinics; and similar clinics;
- Operators of dancing, driving, judo-karate schools;
- Perma-press shop;
- Private hospitals and private educational institutions except those non-profit and non-stock;
- Promotion offices or agencies; promoters of shows, games or performances;
- Recopying or duplicating, Xerox copying or mimeographing services;
- Rental services/offices/shops renting out-for-a-fee machines, apparatuses, equipment, contrivances, bicycles, trucks, cars, farm tractor, heavy equipment, electronics devices tapes, furniture and similar kinds;
- Repair centers/shops for home appliances;
- Rental agencies/offices/shops;
- Services stations for motor vehicle;
- Surveying offices (private land surveying or geodetic);
- Transportation terminals for-a-fee;
- Vaciador shops;
- Video coverage services
- Watch repair centers or shops
- Other similar establishments rendering or offering to render services for-a-fee;

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO LESS THAN	ANNUAL TAX
	P 5,000.00	P220.00
P5,000.00	10,000.00	220.00
10,000.00	15,000.00	220.00
15,000.00	20,000.00	220.00
20,000.00	30,000.00	302.50
30,000.00	40,000.00	423.50
40,000.00	50,000.00	605.00
50,000.00	75,000.00	968.00
75,000.00	100,000.00	1,452.00
100,000.00	150,000.00	2,178.00
150,000.00	200,000.00	2,904.00
200,000.00	250,000.00	3,993.00
250,000.00	300,000.00	5,082.00
300,000.00	400,000.00	6,776.00
400,000.00	500,000.00	9,075.00
500,000.00	750,000.00	10,175.00
750,000.00	1,000,000.00	11,275.00
1,000,000.00	2,000,000.00	12,650.00
2,000,000.00	And above	Fifty-five percent of one percent (55% of 1%)

I) ON BANKS AND OTHER FINANCIAL INSTITUTIONS INCLUDING NON-BANK INTERMEDIARIES, LENDING INVESTORS, FINANCE AND INVESTMENT COMPANIES, PAWNSHOPS, MONEY SHOPS, INSURANCE COMPANIES, STOCK MARKETS, STOCK BROKERS, AND DEALERS IN SECURITIES AND FOREIGN EXCHANGE, EDUCATIONAL PLAN AGENCIES, HEALTH PLAN AGENCIES, AND MEMORIAL OR LIFE AGENCIES:

With gross sales or receipts for preceding calendar year in the amount of:

AMOUNT	ANNUAL TAX
P1,000,000.00 or less	Fifty-five percent of one percent (55% of 1%)
More than P1,000,000.00	Fifty-two and four-fifth percent of one percent (52 4/5% of 1%)

J) ON PEDDLERS ENGAGED IN THE SALE OF ANY MERCHANDISE OR ARTICLE OF COMMERCE.

AMOUNT OF TAX
PER ANNUM

P 55.00/per peddler

K) ON PRIVATELY OWNED PUBLIC MARKETS:

With gross sales or receipts for preceding calendar year in the amount of:

AMOUNT	ANNUAL TAX
P1,000,000.00 or less	Fifty-five percent of one percent (55% of 1%)
More than P1,000,000.00	Fifty-two and four-fifth percent of one percent (52 4/5% of 1%)

L) ON SUBDIVISION OPERATORS OR REAL ESTATE DEVELOPERS:

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO LESS THAN	ANNUAL TAX
	P50,000.00	P275.00
P50,000.00	100,000.00	495.00
100,000.00	250,000.00	715.00
250,000.00	500,000.00	935.00
500,000.00	1,000,000.00	1,100.00
For every P100,000 in excess of P1,000,000.00		110.00

M) ON LESSORS OF REAL ESTATE INCLUDING APARTMENTS:

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO LESS THAN	ANNUAL TAX
	P5,000.00	P275.00
P5,000.00	10,000.00	330.00
10,000.00	20,000.00	495.00
20,000.00	30,000.00	605.00

30,000.00	40,000.00	715.00
40,000.00	50,000.00	825.00
For every P5,000 in excess of P50,000.00 on Real Property used for purposes other than residential (apartments)		11.00
For every P5,000 in excess of P50,000.00 on Real Property used for purposes other than residential		22.00

N) ON PRIVATE CEMETERIES OR MEMORIAL PARKS:

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO LESS THAN	ANNUAL TAX
	P 5,000.00	P220.00
P5,000.00	10,000.00	220.00
10,000.00	20,000.00	247.50
20,000.00	30,000.00	357.50
30,000.00	40,000.00	467.50
40,000.00	50,000.00	577.50
For every P5,000.00 in excess of P50,000.00		22.00

O) ON OPERATORS OF BOARDING HOUSES:

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO LESS THAN	ANNUAL TAX
	P 5,000.00	P220.00
P5,000.00	10,000.00	220.00
10,000.00	15,000.00	220.00
15,000.00	20,000.00	220.00
20,000.00	and above	220.00

P) ON OPERATORS OF RICE, CORN OR COFFEE MILLS FOR-A-FEE:

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO LESS THAN	ANNUAL TAX
	P 5,000.00	P220.00
P5,000.00	10,000.00	220.00
10,000.00	15,000.00	220.00
15,000.00	20,000.00	220.00
20,000.00	30,000.00	220.00
30,000.00	50,000.00	220.00
For every P5,000.00 in excess of P50,000.00		1.10

Q) ON OPERATOR OF COCKPIT AND/OR PROMOTER OF COCKFIGHT PLUS A TAX ON COCKFIGHT CHARGEABLE AGAINST THE WINNING BETTORS OR DEDUCTIBLE FROM THE WINNER'S PURSE PRIZE POT OR WINNINGS IN THE AMOUNT OF:

Tax on operator of cockpit:

1. Annual fixed tax for the operation of cockpit P 5,500.00

2. Tax on Cockfight Promoter:

   a. P 11.00 per ordinary cockfight (sultada)
   b. P 16.50 per cockfight during "pintakasi" or "concierto"
   c. A separate tax per day for the holding of "cockfight derby" shall be collected from the promoter thereof in the amount to be determined by the Sanggunian thru a Special Ordinance enacted for that purpose before the Mayor issued the corresponding permit.

R) ON OPERATORS OF AMUSEMENT PLACES WHEREIN THE CUSTOMERS THEREOF ACTIVELY PARTICIPATE WITHOUT MAKING BETS OR WAGERS INCLUDING, BUT NOT LIMITED TO HEREIN-BELOW ENUMERATED, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE :

Bar or cocktail lounge including "beer gardens", "beer houses", "disco pub" and similar establishments.
Boxing Stadium; Coliseum; Sports arena or similar establishments;
Sports contest promoters;
Billiards or pool hall;
Bowling alley;
Cabaret or dance hall; Dance studio/dancing schools;
Circuses; Carnival; merry-go-round; roller coasters; ferries wheel; swings; shooting;
Galleries and other similar establishments, and/or
Day club or night club;
Pelota court for-a-fee
Race track for-a-fee
Resorts (inland resorts or beach resorts)
Skating rink for-a-fee
Swimming pool or bathhouses for a fee
Tennis court for-a-fee
Other similar establishment or amusements places

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO NOT LESS THAN	ANNUAL TAX
	P5,000.00	P220.00
P5,000.00	10,000.00	220.00
10,000.00	15,000.00	220.00
15,000.00	20,000.00	220.00
20,000.00	30,000.00	220.00
30,000.00	40,000.00	297.00
40,000.00	50,000.00	385.00

50,000.00	70,000.00	495.00
70,000.00	80,000.00	605.00
80,000.00	90,000.00	715.00
90,000.00	100,000.00	880.00
100,000.00	150,000.00	1,100.00
150,000.00	175,000.00	1,375.00
175,000.00	200,000.00	1,650.00
200,000.00	250,000.00	2,200.00
250,000.00	300,000.00	2,530.00
300,000.00	400,000.00	2,750.00
400,000.00	500,000.00	3,300.00
500,000.00	600,000.00	3,630.00
600,000.00	700,000.00	3,850.00
700,000.00	800,000.00	4,400.00
800,000.00	900,000.00	5,500.00
900,000.00	1,000,000.00	6,050.00
1,000,000.00	And above	Fifty-five percent of One percent (55% of 1%)

S) ON OPERATORS OF THEATERS AND CINEMAHOUSES; VIDEO MOVIEHOUSES; UTILIZING BETA, VHS, JVC, LASER-DISC PLAYERS OR SIMILAR APPARATUS AND OTHER SHOWHOUSES WHICH ARE OPEN TO THE PUBLIC FOR-A-FEE:

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO NOT LESS THAN	ANNUAL TAX
	P5,000.00	P220.00
P5,000.00	10,000.00	220.00
10,000.00	15,000.00	220.00
15,000.00	20,000.00	220.00
20,000.00	30,000.00	220.00
30,000.00	40,000.00	297.00
40,000.00	50,000.00	385.00
50,000.00	75,000.00	440.00
75,000.00	100,000.00	550.00
100,000.00	150,000.00	880.00
150,000.00	200,000.00	990.00
200,000.00	250,000.00	1,100.00
250,000.00	300,000.00	2,530.00
300,000.00	400,000.00	2,750.00
400,000.00	500,000.00	3,300.00
500,000.00	And above	Fifty-five percent of One percent (55% of 1%)

T) ON PROPRIETORS OF AMUSEMENT DEVICES FOR –A-FEE INCLUDING, BUT NOT LIMITED TO THE FOLLOWING SCHEDULE :

Juke box machine
Family home computers
Game and watch devices
Slot machines not classified as gambling devices
Other amusement devices

With gross sales or receipts for preceding calendar year in the amount of:

AMOUNT	ANNUAL TAX
P10,000.00	Minimum - P220.00
More than P10,000.00	Fifty-five percent of One percent (55% of 1%)

U) ON CAFÉ, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, RESTAURANT, CARINDERIAS, PANCITERIAS, SODA FOUNTAIN BARS AND SIMILAR ESTABLISHMENTS INCLUDING FOOD CATERERS, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE :

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO NOT LESS THAN	ANNUAL TAX
	P2,000.00	P220.00
P2,000.00	3,000.00	220.00
3,000.00	4,000.00	220.00
4,000.00	5,000.00	220.00
5,000.00	6,000.00	220.00
6,000.00	7,000.00	220.00
7,000.00	8,000.00	220.00
8,000.00	9,000.00	220.00
9,000.00	10,000.00	220.00
10,000.00	11,000.00	247.50
11,000.00	12,000.00	275.00
12,000.00	13,000.00	302.50
13,000.00	14,000.00	330.00
14,000.00	15,000.00	357.50
15,000.00	17,000.00	385.00
17,000.00	19,000.00	407.00
19,000.00	21,000.00	418.00
21,000.00	23,000.00	440.00
23,000.00	25,000.00	467.50
25,000.00	27,000.00	495.00
27,000.00	29,000.00	522.50
29,000.00	31,000.00	539.00
31,000.00	33,000.00	577.50
33,000.00	35,000.00	605.00
35,000.00	40,000.00	715.00
40,000.00	50,000.00	825.00
50,000.00	60,000.00	935.00
60,000.00	80,000.00	1,017.50
80,000.00	100,000.00	1,100.00
100,000.00	And above	Fifty-five percent of One percent (55% of 1%)

V) ON RETAIL DEALERS OR RETAILERS IN LIQUORS OR WINES WHETHER IMPORTED FROM OTHER COUNTRIES OR LOCALLY MANUFACTURED INCLUDING FERMENTED LIQUORS (BEERS), VINO LIQUORS, "TUBA" BASI AND

OTHER DISTILLED SPIRITS NOT CLASSIFIED AS DENATURED ALCOHOL, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE :

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO NOT LESS THAN	ANNUAL TAX
	P5,000.00	P220.00
P5,000.00	10,000.00	220.00
10,000.00	15,000.00	220.00
15,000.00	20,000.00	220.00
20,000.00	30,000.00	302.50
30,000.00	40,000.00	423.50
40,000.00	50,000.00	605.00
50,000.00	75,000.00	968.00
75,000.00	100,000.00	1,452.00
100,000.00	1,000,000.00	One and one-tenth percent (1.10%)
1,000,000.00	And above	Fifty-five percent of One percent (55% of 1%)

W) ON RETAIL DEALERS/OR RETAILERS OF TOBACCO OR SNUFF INCLUDING CIGARS AND CIGARETTES

With gross sales or receipts for preceding calendar year in the amount of:

FROM	TO NOT LESS THAN	ANNUAL TAX
	P5,000.00	P220.00
P5,000.00	10,000.00	220.00
10,000.00	15,000.00	220.00
15,000.00	20,000.00	220.00
20,000.00	30,000.00	302.50
30,000.00	40,000.00	423.50
40,000.00	50,000.00	605.00
50,000.00	75,000.00	968.00
75,000.00	100,000.00	1,452.00
100,000.00	1,000,000.00	One and one-tenth percent (1.10%)
1,000,000.00	And above	Fifty-five percent of One percent (55% of 1%)

Provided that, if the retail business is located in a legally constituted barangay and the amount of gross sales or receipts does not exceed Thirty Thousand Pesos (P30,000.00), the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose. The Sangguniang Panlungsod, however, thru a resolution, may extend the time of payment of such tax without penalty or surcharge for a justifiable reason or cause, provided, that the period of extension shall not exceed six (6) months.

X) INITIAL TAX ON NEWLY STARTED BUSINESS. – In the case of newly started business, the tax shall not exceed one-twentieth of one percent (1/20 of 1%) of the capital investment or Two Hundred Twenty Pesos (P220), whichever is higher. 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 faction thereof or as provided therein.

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

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

b.) Where there is a branch or sales office which commences business operations during the same year as the principal office but which is located in another province or city, the paid-up capital referred in (a) shall be reduced by the amount of the capital investment made for the said branch or sales office which shall be taxable instead by the province or city where it is located.

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

Section 31. Payment of Taxes for Several Businesses. –

a) The taxes imposed under this Chapter shall be payable for every separate or distinct establishment or place where business subject to tax is conducted and one line of business does not become exempt by being conducted with some other business, for which such tax has been paid. The person or persons conducting the business must pay the tax.

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

c) In cases where a person conducts or operates two (2) or more of the businesses mentioned in this Chapter which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business.

Section 32. Time of Payment and Accrual of Tax; Extension of Period of Payment. --- Unless otherwise specifically provided in this Chapter, tax on business shall accrue on the first (1st) day of January of each year and may be paid within the first twenty (20) days of January and of each subsequent quarters. However, new taxes, fees or charges, and the rates thereof, shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates. **Provided that:** the Sangguniang Panlungsod may extend the period of payment of such taxes due to an unusual increase in the number of taxpayers, the occurrence of a natural calamity that prevented taxpayers to pay on time, or any similar reasons by passing a resolution approved by a majority of its members constituting a quorum.

Section 33. Surcharges and Interests on Unpaid Taxes, Fees and Charges. -- There is hereby imposed a surcharge of twenty-five percent (25%) of the amount of taxes, fees, or charges not paid on time and an interest of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid, but in no case shall the total interest on the unpaid amount or a portion exceed thirty-six (36) months or seventy-two percent (72%).

Section 34. Collection of Taxes and Other Local Revenues By City Treasurer. – The City Treasurer, or his duly authorized deputies, shall assess and collect all local taxes, fees, and charges. The City Treasurer may designate his deputy to collect local taxes, fees or charges. In case a bond is required for the purpose, the city government shall pay the premiums thereon in addition to the premiums of bond that may be required under this ordinance.

ARTICLE 10
SITUS OF THE TAX

Section 35. Situs of the Tax and Sales Allocation. ---

a) For purposes of collection of the taxes under this Chapter, all sales made in this City where there is a branch, sales office or warehouse in this City shall be recorded in said branch, sales office or warehouse and the tax shall be payable to this City where the same is located. For purposes of this requirement, all income realized from the operation of subdivision and condominium projects in the City by any owner, developer or operator of said project shall be taxable by the City regardless of where such income is recorded. In addition, all income realized from the operation in the City by banks and other financial institutions operating within the City shall be taxable by the City regardless of where such income is recorded.

b) In cases where there is no such branch, sales office or warehouse in the City where the sale or transaction is made, the sale shall be duly recorded in the principal office along with the sales made by said principal office and the tax shall accrue therein where said principal office is located, subject to the provision of the preceding paragraph.

c) In cases where the factory, project office, plant or plantation in pursuit of business is located in the City, seventy percent (70%) of all sales recorded in its principal office shall be taxed by the City while the remaining thirty percent (30%) of all sales recorded therein shall be taxed by the local government unit where the principal office is located.

d) In case a plantation or factory is located in a different place but either one of them is located in the City, the seventy percent (70%) sales allocation mentioned above shall be divided as follows:

Sixty percent (60%) to the local government unit where the factory is located; and

Forty percent (40%) to the local government unit where the plantation is located.

e) In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation aforementioned shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due. In the case of project offices or services and other independent contractors, the term "production" shall refer to the cost of projects actually under taken during the tax period.

f) The sales allocation mentioned herein shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is

located. In case of sales made by the factory, project office, plant or plantation, the same shall by covered by subparagraphs [a] or [b] hereof.

g) In case of manufactures or producers which engage the services of an independent contractor to produce or manufacture some of their products these rules on situs of taxation shall apply except that the factory or plant and warehouse of the contractor utilized for the production and storage of the manufacture's product shall be considered as the factory or plant and warehouse of the manufacturer.

h) For sales by route trucks, vans or vehicles, the following rules shall apply:

(1) For routes sales made in the City where a manufacturer, producer, wholesaler, retailer or dealer has a branch or sales office or warehouse, the sales shall be recorded in the branch, sales office or warehouse and the tax due thereon shall be paid to this City where such branch, sales office or warehouse is located.

(2) For route sales made in the City where a manufacturer, producer, wholesaler, retail or dealer has no branch sales office or warehouse, the sales shall be recorded in the branch, sales office or warehouse from where the route trucks withdraw their products for sale and the tax due thereon shall be paid to the local government unit where such branch, sales office or warehouse is located.

i) If the City is only the port of loading of the businesses mentioned in this Article, the tax imposed therein shall not be collected by the City treasurer, unless the exporter maintains its principal office, a branch, sales office or warehouse, factory, plant, or plantation in this City.

Section 36. Definition of Terms. ---For purposes of collection of the business tax under this Chapter, the following definition of terms and guidelines shall be strictly observed:

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

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

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

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

f) Warehouse – a building used for the storage of products for sale and from which persons acting in behalf of the business withdraw goods or merchandise for delivery to customers or dealers. A warehouse that does not accept orders and/or issue sale invoices as aforementioned shall not be considered a branch or sales office.

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

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

On-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax imposed herein.

ARTICLE 11
ABANDONMENT AND VOLUNTARY CLOSURE OF BUSINESS

Section 37. Retirement of Business. --- Any person who desires to retire his business may do so on or before the expiry date set forth in his permit. Failure to surrender the permit on or before the expiration date shall be construed to mean that the business is being continued and taxes or fees corresponding to the succeeding quarter becomes due and payable.

Any person who wishes to retire his business operation shall within twenty (20) days upon closure of the business apply for the retirement/surrender of his permit to the Business Permit and Licensing Office (BPLO) of the City in a prescribed form. Failure to surrender the business permit/retire the business within the prescribed period shall subject the taxpayer to a twenty-five percent (25%) surcharge.

No business shall be retired or terminated unless all the past and current taxes are paid, and under no circumstances shall refund be made corresponding to the unused period. A sworn statement of its gross receipts or sales for the current year shall be presented to the BPLO and the corresponding taxes shall be collected and paid to the City Treasurer.

Section 38. Abandonment or Closure of Business. --- When a business or occupation is abandoned or closed, the person conducting the same shall apply for the surrender of his permit by submitting to the Business Permit and Licensing Office of this City within twenty (20) days from the date of such abandonment or closure, a sworn statement to the effect, stating therein the date of abandonment or closure and the corresponding taxes due that must be liquidated, otherwise said business shall be presumed to be still in actual operation. All taxes due and payable for the corresponding quarter should be settled before a business is deemed officially closed or abandoned. All taxes already paid for the whole current year shall not, however, be subject to a refund for the unused term.

Section 39. Procedural Guidelines In Case of Application For Retirement or Closure of Business. --- To ensure that the payment of business taxes is not avoided by the retirement, closure or abandonment of the business, the following guidelines shall be strictly observed:

a) Immediately upon receipt of the application for retirement or closure of a business, which has been issued a permit by this City, the BPLO shall immediately forward the application to the BPLO (Business Permit and Licensing Office) Inspector.

b) Within forty-eight (48) hours from receipt of the application, the BPLO Inspector shall conduct an inspection of the business establishment for the purpose of verifying if the business is indeed no longer operating. The BPLO Inspector shall document its inspection by taking pictures/photos of the business establishment. If the inspector finds that the business is still operating or simply placed under a new name, manager and/or new owner, it shall recommend to the BPLO Head the disapproval of the application. Accordingly, the business continues to become liable for the payment of all taxes, fees and charges due.

c) In the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay taxes or fees for the transfer of the business to him. If it is found out that the retirement or termination of the business is legitimate, and the tax due therefrom be less done the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

d) The permit issued to a business retiring or terminating its operation shall be surrendered to the Business Permit and Licensing office of this City which shall forthwith cancel the same and record such cancellation in its books.

CHAPTER FOUR

OTHER TAXES

ARTICLE 12
TAX ON TRANSFER OF REAL PROPERTY

Section 40. Imposition of Tax. -- There is hereby levied a tax on the sale, donation, barter, or any other mode of transferring ownership or title of real property at the rate of fifty percent (50%) of one (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.

Real property, for purposes of this tax, shall mean lands, buildings, improvements and machineries as covered and defined by Title Two, Book II of R.A. No. 7160 that includes real property used for residential, commercial, industrial and special purpose. Real property exempt from real property taxes are included in this imposition except those covered by R.A. No. 6657, otherwise known as the Act of Comprehensive Agrarian Reform Program.

Section 41. Time of Payment. -- The tax herein imposed shall be paid by the seller, donor, transferor, executor, or administrator to the City Treasurer within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

Section 42. Surcharge for Late Payment. --- Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 43. 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.

Section 44. Processing Fee. --- In addition to the tax herein imposed, a processing fee equivalent to One Hundred Pesos (P100.00) shall be assessed and collected on every transaction involving transfer, segregation or consolidation of tax declaration over real properties located in the City of Bacoor, Cavite.

Section 45. Administrative Provisions. ---

a) No transaction involving transfer, segregation or consolidation of the tax declaration over properties located in the City of Bacoor, Cavite shall be recorded, and the appropriate tax declaration be issued, unless the tax and fee herein provided shall be paid.

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

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

ARTICLE 13
TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 46. Imposition of Tax. --- There is hereby imposed a tax on the business of persons, natural or juridical, engaged in the printing and/or publication of books, magazines, cards, posters, leaflets, handbills, certificates, receipts, pamphlets and other printed 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 newly started business, the tax shall be one- twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

Section 47. 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. For this purpose, the taxpayer shall submit a certificate of exemption issued by the City School Board.

Section 48. Time of Payment. --- The tax shall be paid in full to the City Treasurer, upon order of payment issued by the Business Permit and Licensing Office, on or before the twentieth (20th) day of January of each year or in four (4) equal installments payable within the twentieth (20th) day of first (1st) month of each quarter.

Section 49. Surcharge for Late Payment. Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 50. 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.

ARTICLE 14
FRANCHISE TAX

Section 51. Imposition of Tax. --- Any provision of special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association enjoying a franchise whether issued by the national government or local government and doing business in the City of Bacoor, Cavite, shall pay a franchise tax at the rate of fifty percent (50%) of one percent (1%) of gross receipts and sales, whether cash or on account, derived from the operation of the business in the City of Bacoor, Cavite during the preceding calendar year.

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

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

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

b) Where there is a branch or sales office which commences business operations during the same year as the principal office but which is located in another province or city, the paid-up capital referred in (a) shall be reduced by the amount of the capital investment made for the said branch or sales office which shall be taxable instead by the province or city where it is located.

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

Section 52. Coverage. The tax imposed in this Article shall cover:

a) All businesses enjoying a franchise either granted by the Congress of the Philippines, national franchising offices, or the Sangguniang Panlungsod when operating within the territorial jurisdiction of the City of Bacoor;

b) All government-owned or -controlled corporations engaged in public utility, public service and regulated amusements operating in the City of Bacoor;

c) Any activity which the City Government of Bacoor is authorized by law to provide, establish, maintain, operate or grant through franchise to private

persons such as, but not limited, to communication and transportation terminals, stalled vehicles towing and impounding services, toll roads, public corral, city pounds, slaughterhouses, livestock markets, public markets, talipapa, electric and water supply generation and distribution, public cemeteries, sewerage system, waste collection and disposal and other similar public utility.

Section 53. Situs of the Tax. ---

a) All income realized from the operation in the City of Bacoor by any establishment granted a franchise shall be taxed by the City at the rate provided herein regardless of where it is recorded.

b) Those with plants, factories and sales offices in the City of Bacoor, but whose goods and services are sold and recorded outside the City, shall allocate seventy percent (70%) of the total receipts as taxable by the City of Bacoor.

Section 54. Time of Payment. --- The franchise tax shall be paid in full at the City Treasurer's Office, upon order of payment issued by the City Treasurer, on or before the twentieth (20th) day of January of each year or in four (4) equal installments payable within the twentieth (20th) day of the first (1st) month of each quarter.

Section 55. Surcharge for Late Payment. Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 56. 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 57. Administrative Provisions. --- Any franchise holder who intends to operate or who is already operating his business in the City of Bacoor shall file an application with the Office of the City Mayor through the Business Permit and Licensing Office (BPLO) and attaching with it the following documents/information:

a) Copy of the franchise;
b) Certificate of registration from the Securities and Exchange Commission or Department of Trade and Industry;
c) Current year plan of operation in the City; and
d) Last year's gross receipt from operation in the City, if applicable.

ARTICLE 15
TAX ON QUARRY RESOURCES

Section 58. Imposition of Tax. --- Any person, association, corporation or partnership who has been granted a permit to quarry by the City Mayor shall pay a tax based on the fair market value per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources such as but not limited to marl, marble, granite, cinder, basalt, tuff, and rock phosphate extracted at the rate of five percent (5%) from private lands and ten percent (10%) from public lands or from beds of seas, lakes, rivers, streams, creeks and other public water within the territorial jurisdiction of the City. **Provided that:** given the possible negative environmental impact of such quarrying activities, no quarrying permit shall be issued without prior approval of the DENR and of the Sangguniang Panlungsod.

Section 59. Time of Payment. --- The tax shall be paid at the City Treasurer's Office, upon order of payment issued by the City Environment and Natural Resources Office (CENRO), before the quarry resources are moved out from the place where they are extracted.

Section 60. Surcharge for Late Payment. --- Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 61. 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.

Section 62. Distribution of Proceeds. -- The proceeds of the tax on quarry resources shall be distributed as follows:

a) Sixty percent (60%) to the City;
b) Forty percent (40%) to the barangay from where the quarry resources are extracted.

Section 63. Administrative Provision. --- The application for the issuance of the Mayor's Permit to extract quarry resources shall be filed in the City Environment and Natural Resources Office (CENRO).

Section 64. Penal Provision. --- It shall be unlawful for any person to extract quarry resources from private or public lands, beds of seas, lakes, rivers, streams, creeks and other public water within the territorial jurisdiction of the City, without first obtaining the permit required in this Article. Any violation of this provision shall be punishable by a fine of not less than One thousand Five Hundred (P1,500.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than six (6) months nor more than one (1) year, or both, at the discretion of the Court .

Section 65. Fine on Confiscated/Apprehended Equipment 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	P10,000.00
Backhoe	P10,000.00
Crane	P10,000.00
Grader	P3,000.00
Loader	P5,000.00
Truck	P2,000.00
Crushers	P20,000.00
Other Accessories	P500.00 each

ARTICLE 16
AMUSEMENT TAX ON ADMISSION FEES

Section 66. Imposition of Tax. There is hereby levied an amusement tax at the rate of ten percent (10%) of the gross receipts from admission fees to theaters, cinemas, cockpits, concert halls, carnivals, boxing stadia and other sports gymnasia or arenas, beach resorts and other places of amusement and entertainment, or places temporarily or intermittently used for any form of amusement or entertainment activities where admission fees are charged and collected which tax shall be payable by the proprietors, lessees or operators of said places.

For purposes of this Article, "Admission Fees" shall mean any amount paid or consideration given for entrance, seats, tables reserved or otherwise, and other similar accommodations in an amusement place, including charges for the use of facilities therein, irrespective of whether or not an admission ticket is issued in exchange for such admission fee or consideration. The same shall also include: show, table, minimum, consumable, cover and other similar charges; charges for the first drink and other similar coupons; and V.I.P. room, equipment and other similar rental charges and consumables.

Section 67. Exemptions. ---

a) Upon the filing of the prescribed Request for Amusement Tax Exemption and all the requirements therefore with the City Treasurer's Office (CTO) before the intended date of the holding or showing of the amusement activity and the subsequent approval thereof by the City Mayor, the following amusement activities shall be exempt from the payment of the tax herein imposed:

    1) Operas and straight ballet performances;
    2) Recitals;
    3) Painting and similar art exhibitions;
    4) Flower shows;
    5) Cultural, historical, literary and oratorical presentations, except pop, rock, opera or similar concert; and
    6) School and related sports activities.

b) In special cases, and for those amusement activities pursuant to a *bonafide* and worthwhile project, or having a legitimate and deserving beneficiary, the City Mayor may grant tax exemptions subject to the guidelines issued by the Department of Finance.

Section 68. Time and Manner of Payment. --- The proprietors, lessees, or operators of amusement places shall submit to the City Treasurer's Office (CTO) a duly certified monthly amusement tax returns indicating the gross receipts, the number of tickets sold, their serial numbers, and the number of tickets remaining unsold during the month and pay the corresponding amusement tax due thereon at the City Treasurer's Office, upon order of payment issued by the Business Permit and Licensing Office, within the first ten (10) days of the month next following. Those not issuing admission tickets shall submit a sworn statement of their gross receipts on admission fees within the same period prescribed and pay the corresponding taxes.

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

Section 69. Surcharge for Failure to File or 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.

Section 70. Surcharge for Late Payment. Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 71. 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 72. Administrative Provisions.

(a) Registration of Admission Ticket. --- All admission tickets of amusement places subject to the tax imposed in this Article 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. The City Treasurer shall prescribe a color scheme and numbering system for control purposes.

(b) Manner of Disposing the Admission Tickets. --- Owners, proprietors, operators or lessees of amusement places are hereby required to provide their establishments two boxes: one box marked with the letter "O" (referring to the operator) and the other marked with the letter "G" (referring to the government). The said boxes shall put in the place where customers present tickets. The duly registered admission tickets shall be cut in half upon its presentation. One-half of the ticket shall be deposited in the box marked with the letter "G" while the remaining half shall be placed in the box marked with the letter "O". The boxes for used admission tickets shall be provided with two locks. The operator shall provide one lock while the City Government shall provide the other lock. Both boxes shall be opened daily in the presence of representatives of the operator and of 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.

(c) Posting of Notices of Admission Price. --- Owners or operators of every 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 the admission price. 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. **Provided:** that changes in the schedule of the showing or holding of events, movies, and other similar public exhibitions for which customers have already paid admission tickets shall not result in any increase in the admission prices thereof.

(d) Authority to Inspect. --- The City Mayor and the City Treasurer or their duly authorized representatives shall be allowed to inspect ticket dispenser machines or to verify whether the tickets are registered or not. They are also authorized to confiscate any unregistered and/or recycled tickets.

(e) Penalty --- Violation of any of the administrative provisions in this Section, shall subject the proprietor, lessee, or operator of the amusement place, or the producer or promoter of the amusement activity to a penalty of Five Thousand Pesos (P5,000.00) per incident or day, or the cancellation or forfeiture of the cash bond in favor of the Local Government of the City of Bacoor. The said penalty shall be without prejudice to the collection of the tax due, and the imposition of surcharges and interests thereto.

ARTICLE 17
PROFESSIONAL TAX

Section 73. Imposition of Tax. There is hereby imposed on any person engaged in the exercise or practice of a profession requiring government examination, conducted by the Supreme Court or by the Professional Regulation Commission, within the City of Bacoor, an annual professional tax of Three Hundred Pesos (300.00) for each profession.

Section 74. Coverage. --- The above-mentioned 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.

Section 75. Exemption. --- Professionals exclusively employed by the government shall be exempt from the payment of this tax.

Section 76. Payment of Tax. Every person legally authorized to practice his profession shall pay the tax to the City Treasurer if he practices his profession or maintains his principal office in the City of Bacoor. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

Section 77. Time of Payment. The professional tax shall be paid 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 78. Surcharge for Late Payment; Interest on Unpaid Tax. Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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 date the professional tax became due until it is fully paid but in no case shall the amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 79. Administrative Provisions. ---

(a.) Every person who has paid the corresponding professional tax shall be entitled to practice his profession in any part of the City without being subjected to any other national or local tax, license, permit, 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 said person of his profession tax 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 of every year: (i) Name of professional; (ii) Profession; (iii) Amount of tax paid; (iv) Date and number of official receipt; and (v) Year covered and place of payment. Failure to submit the certified list herein required shall subject the said employer to a penalty of Two Hundred Pesos (P200.00) per month of delay or a fraction thereof.

(c.) 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.

ARTICLE 18
ANNUAL FIXED TAX ON DELIVERY AND SERVICE MOTOR VEHICLES

Section 80. Imposition of Tax. --- There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used in the delivery or distribution of any product or for servicing business customers, whether directly or indirectly within the City, in the amount of Five Hundred Pesos (P500.00) per truck/van or any motor vehicle. Motorized tricycles shall pay Two Hundred Fifty Pesos (P250.00) and motorcycles shall pay One Hundred Pesos (P100.00) annually.

Section 81. Time of Payment. --- The tax shall be paid annually within the first (20) days of January. In the case of a newly started business, or newly-acquired motor vehicle, the owner or operator of the same shall pay the tax before the motor vehicle is allowed to operate on the City roads.

Section 82. Surcharge for Late Payment. --- Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 83. 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.

Section 84. Administrative Provisions. ---

a) The City Treasurer shall keep a registry of trucks, vans, and other vehicles subject to the tax showing the name of the owner of such vehicle, the name of the manager or president of the corporation or partnership that owns the vehicle, the address or principal office of the owner, the plate number, the certificate of registration number, the engine number, the sticker number assigned, and other similar information.

b) The cost of the sticker shall be Fifty Pesos (P50.00) per vehicle that shall be paid by the taxpayer at the same time and in the same manner as the tax due.

c) The owner of the vehicles mentioned above is required to file three (3) copies of the prescribed application form at the City Treasurer's Office showing the afore-mentioned information for processing and approval.

d) The City Treasurer shall collect the taxes and fees, register the vehicle and the receipt acknowledging payment, date of payment and the amount paid.

e) The City Government shall enter into a partnership with the Cavite Traffic Management Office (CTMO) and with the Land Transportation Office (LTO) in the implementation of this provision. *(Please refer to Section 9.4 of City Ordinance No. 39, Series of 2012)*

Section 85. Administrative Fine. --- Any violation of the preceding Section shall subject the owner, operator or the business establishment using the vehicle for delivery or service to a fine enumerated hereunder, in addition to the payment of the tax, surcharges and penalties:

First Offense:	P1,500.00
Second Offense:	P3,000.00
Third Offense:	P5,000.00

ARTICLE 19
COMMUNITY TAX

Section 86. Imposition of Tax. --- There is hereby imposed the collection of community tax as enumerated herein.

a) Individuals liable to community tax. --- Every resident of the City of Bacoor, eighteen years of age or over, who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, who engages in business or occupation, who owns real property with an aggregate assessed valuation of One Thousand Pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Ten Pesos (P10.00) and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income, regardless of whether from business or exercise of profession and/or One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income from real property which in no case shall exceed Five Thousand Pesos (P5,000.00).

   In case of husband and wife, each of them shall be liable to pay the basic community tax amounting to Five Pesos (P5.00) but the additional tax imposable on the husband and wife shall be One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income from the total property owned by them and or the total gross receipts or earnings derived by them.

b) Juridical persons liable to community tax. --- Every corporation no matter how created or organized, whether domestic or resident foreigner, engaged in or doing business in the Philippines with principal office in the City of Bacoor shall pay an annual community tax of Five Hundred Pesos (P500.00) and an annual additional tax in accordance with the following schedule:

   1) On the assessed value of real property owned by the taxpayer --- Two Pesos (P2.00) for every Five Thousand Pesos (P5,000.00);

   2) Gross receipts or earnings derived by it from its business during the preceding year --- Two Pesos (P2.00) for every Five Thousand Pesos (P5,000.00).

Provided, however, that the dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation; Provided, further, that said additional tax shall not exceed Ten Thousand Pesos (P10,000.00).

In the case of a juridical entity having principal office outside of this City but maintaining a branch, sales office, or warehouse located in the City and whose sales are made and recorded in this City, the corresponding community tax shall be paid here.

Section 87. Exemptions. --- The following are exempted from the payment of Community Tax:

1) Diplomatic and consular representatives; and
2) Transient's visitors when their stay in the Philippines does not exceed three (3) months.

Section 88. Continuing Liability. --- Any person, natural or juridical, who is supposed to pay his community tax in this City but pays his community tax elsewhere, shall remain liable to pay such tax in this City.

Section 89. Time of Payment. --- Liability for the community tax accrues on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year. With regard those who reached the age of eighteen (18) years of age or otherwise lose the benefit of exemption on or before the last day of June, they shall be liable for the community tax on the day they reach such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days within which to pay the community tax without penalty.

Persons who reside in the Philippines or have reached the age of eighteen (18) years on/or after the first (1st) day of July of any year, or who cease to belong to an exempted class on/or after the same date, shall not be subject to community tax for that year.

Corporations established and organized on or before the thirtieth (30th) day of June shall be liable for the payment of community tax for that year. Corporations established or organized on or before that last day of March shall have twenty (20) days within which to pay the community tax without penalty. Corporations established and organized on/or after the first (1st) day of July shall not be subject to the community tax for such year.

Section 90. Penalty for Late Payment. --- If the community tax is not paid within the prescribed period, there shall be added to the unpaid amount an interest of six percent (6%) per annum from the due date until it is paid.

Section 91. Community Tax Certificate. A community tax certificate shall be issued to every person or corporation upon payment of the community tax. A community tax may also be issued to any person or corporation not subject to the community tax upon payment of One Peso (P1.00) at the City Treasurer's Office.

Section 92. Distribution of Proceeds of Community Tax. ---

a) The proceeds of the community tax actually and directly collected by the City treasurer shall accrue entirely to the general fund of this City. However, the proceeds of the community tax collected by the deputized barangay treasurers shall be divided equally between the barangay concerned and the

City after deducting the cost of printing and distribution of the forms and related expenses incurred by the Bureau of Internal Revenue.

b) The City Treasurer may deputize the Barangay Treasurer to collect the community tax payable only by individual taxpayers in their respective jurisdiction; Provided, however, that said Barangay Treasurers shall be bonded in accordance with existing laws.

Section 93. Administrative Provisions. ---

a) Presentation of Community Tax Certificate by Individual. --- When an individual subject to the community tax acknowledges takes an oath of office upon election or appointment to any position in the government service, receives any license, certificate or permit from any public authority, transacts other official business or receives any salary or wage from any person or corporation, it shall be the duty of any officer, person or corporation to require such individual to exhibit his community tax certificate. However, the presentation of community tax shall not be required in connection with the registration of a voter.

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

c) What certificate to present. --- The community tax certificate required in the two preceding paragraphs shall be the certificate issued for the current year, except for the period from January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

d) Authority of City Treasurer to Require Proof. --- Individual taxpayers subject to community tax may be required by the City Treasurer or his deputies to present proof of their actual income, while corporations may be required to show their books and other financial records.

Section 94. Requirements for Business Operators and Administrative Officers of Government Offices. --- a) Operators of business establishments, as well as administrative officers of national government units including government-owned or – controlled corporations found in the City are required to submit not later than the fifteenth (15th) day of May of each year a list of persons under their employ, stating therein the following:

1) Name and address;
2) Total salaries, wages and allowances;
3) Community tax certificate number, date, place of issue and amount paid.

b) Any person securing community tax certificate shall accomplish and file a prescribed sworn declaration form to be officially provided therefore. For this particular purpose, the City Treasurer and deputy collectors of community taxes are hereby authorized to subscribe the declaration sheets filed by taxpayers.

Section 95. Penalty for Failure to Submit Required Listing. --- Failure to submit the list required in the immediately preceding Section shall subject the operator

of the business establishments, or the administrative officer of the government units as the case may be, to a penalty of Fifty Pesos (P50.00) for every month of delay or a fraction thereof.

ARTICLE 20
TAX ON TRANSPORATION BUSINESS

Section 96. Imposition of Tax. --- Operators of motor vehicles for hire with garage or terminal in the City of Bacoor shall pay an annual fixed tax based on the following schedule:

a) Buses, cargo trucks and vans	P600.00 per unit
b) Taxis and FX	P400.00 per unit
c) Jeepneys	P200.00 per unit
d) Other vehicles for hire	P100.00 per unit

All motorized tricycles and utility tricycle (padyak) for hire shall not be subjected to the above imposition.

Section 97. Payment of Tax. --- Owners and operators of motor vehicles for hire shall pay the corresponding tax within the first twenty (20) days of January. Any person who just started the business shall pay the tax within the first twenty (20) days of the month when he actually operated the business.

Section 98. Surcharge for Late Payment. --- Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 99. 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.

ARTICLE 21
TAX ON SIGNBOARDS, SIGNS, BILLBOARDS OR ADVERTISEMENTS

Section 100. Imposition of Tax. --- There shall be imposed a fixed tax on signboards, signs, billboards or advertisements, as follows:

a) Billboards or signboards for advertisements of business, per sq. m. or fraction thereof:

1) Single side	P40.00/sq. m./annum
2) Double side	P80.00/sq. m./annum

b) Billboards or signs for professionals, per sq. m. or a fraction thereof: P30.00/sq. m./annum

c) Billboards, signs or advertisements for business and professionals painted on any building or structure or otherwise separated or detached therefrom, per sq. m. or fraction thereof: P30.00/sq. m./annum

d) Advertisement by means of placards, per sq. m. or fraction thereof	P30.00/sq. m./annum
e) Advertisements for business or professions by means of slides in movies, payable by owners of movie houses.	P400.00/annum
In addition to the taxes provided above under items (a) to (e) for the use of electric or neon lights in billboards, per sq. m. or fraction thereof.	P30.00/annum
f) Advertisements by means of promotional sale (house to house) per day or a fraction thereof	P100.00/day
g) Advertisement by means of streamers	P4.00/sq.m./day
h) Advertisement through signages:	
1) Single side	P40.00/sq.m./annum
2) Double sidee	P80.00/sq.m./annum
i) Posters	P2.00/piece

Provided: that, when the sign, signboards, billboards or advertisement is displayed at the place where the profession or business advertised is in whole or in part conducted, such sign, signboards, billboards or advertisement is exempt from this tax. **Provided further**: that no application for the display of sign, signboards, billboards or advertisement shall be approved without first paying the tax imposed in this section. **Provided lastly:** that no outdoor advertisements advertising any cigarette or tobacco brand/product shall be placed on billboards, wall murals, or transport stops or stations which are within the one hundred (100) meters from any point of the perimeter of a school, public playground, hospital, health center, or other facility frequented particularly by persons below eighteen (18) years of age. Outdoor advertisements promoting any cigarette, tobacco, liquor, wines, or any alcoholic beverages shall not, either individually or when placed in deliberate combination with other outdoor tobacco advertising, exceed seventy (70) square meters in total size.

	AMOUNT OF TAX Per Quarter or Fraction thereof
j) Mass display of signs including flyers & leaflets:	
From 100 to 250 display signs	P 900.00
From 251 to 500 display signs	P1,100.00
From 501 to 750 display signs	P1,650.00
From 751 to 1,000 display signs	P2,100.00
1,001 or more display signs	P4,500.00
k) Advertisement by means of vehicles, balloons, kits, etc.:	
Per day or fraction thereof	P60.00
Per week or fraction thereof	P120.00
Per month or fraction thereof	P240.00

Section 101. Time of Payment. --- For items mentioned in (a) to (i) above, the tax shall be paid annually by the owner, operator or proponent within the first (20) days of January. For items mentioned (i) and (k) above, the tax shall be paid within the first twenty (20) days of each quarter. In the case of new signs, signboards, billboards or other forms of advertisement, the owner, operator or proponent shall pay the tax before the same is allowed to be displayed.

Section 102. Surcharge for Late Payment. --- Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 103. Administrative Provision. – The application for issuance of Signage and/or Advertisement Permit shall be filed with the Office of the City Mayor, through the Business Permit and Licensing Office, on the required form together with the approved sign permit issued by the City Building Official. The tax imposed shall be paid to the City Treasurer, upon order of payment issued by the BPLO, before the advertisement, sign, signboard, or billboard is displayed or distributed or at such other time as may be determined by regulation.

Section 104. Administrative Fine. --- It shall be unlawful for any person to display signs, signboards, billboards or advertisement or otherwise conducting advertisements covered by this Article without first obtaining the permit required in this Article. Any violation of this provision shall subject the owner, operator or proponent to a fine enumerated hereunder, in addition to the payment of the tax, surcharges and penalties:

First Offense:	P1,500.00
Second Offense:	P3,000.00
Third Offense:	P5,000.00 and revocation of business permit.

ARTICLE 22
GROUNDWATER EXTRACTION TAX

Section 105. Imposition of Tax. --- Any person, association, corporation or partnership who has been granted a permit to extract ground water by the appropriate government agencies within the City of Bacoor, whether for commercial, industrial or recreational purposes, shall pay a tax based on the quantity or rate of water withdrawal per cubic meter, as follows:

FROM (cubic meter)	TO NOT LESS THAN (cubic meter)	TAX
	2,500	P5.50/cubic meter
2,500	7,500	P6,250.00 plus P5.60/cubic meter in excess of 2,500 cubic meter
7,500	25,000	P19,250.00 plus P5.75/cubic meter in excess of 7,500 cubic meter
25,000	50,000	P67,375.00 plus P5.90/cubic meter in excess of 25,000 cubic meter

50,0000	And above	P139,875.00 plus P6.00/cubic meter

Section 106. Exemptions. --- The following shall not be subject to this tax:

a) Groundwater extraction for household or domestic consumption only;
b) Groundwater extraction for irrigation purposes;
c) Groundwater extraction for use in dormitories, hospitals and educational institutions; and
d) Groundwater extraction by cooperatives duly registered with the City.

Section 107. Time and Manner of Payment. ---The proprietors, owners or operators of amusement places shall submit a duly certified monthly groundwater tax return and pay the corresponding tax due thereon to the City Treasurer within the first ten (10) days of each month.

Section 108. Surcharge for Late Payment. --- Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 109. Distribution of Proceeds. --- The proceeds of the groundwater extraction tax be distributed as follows:

a) Ninety percent (90%) to the general fund of the City;
b) Ten percent (10%) to the City Environment and Natural Resources Office (CENRO) to be used for its maintenance.

Section 110. Administrative Provisions. ---

a) Implementing Office. --- The City Environment and Natural Resources Office (CENRO) under the office of the Mayor shall be the lead department in implementing the Groundwater Extraction Tax and shall have the following functions and responsibilities in connection therewith:

   1) To manage, control, and regulate the use of groundwater throughout the city to ensure its optimum use and conservation;

   2) To assess the groundwater tax liabilities of the drillers and users of groundwater in the city and to maintain an information base on such users, groundwater wells, and other pertinent facts regarding the city's water resources and their utilization;

   3) To coordinate with the National Water Resources Board, local water districts and water utility companies operating within the city in the formulation and implementation of policies and regulations regarding the groundwater resource of the city ; and

   4) To undertake research and development and other programs aimed at conserving, protecting and enhancing the availability of water resources to future generations of the city's population.

b) Assessment and Filing of Returns. --- The groundwater extraction tax shall be assessed by the CENRO. The taxpayer liable for this tax is required to file, within the first ten (10) days of each month, a duly certified monthly

groundwater tax returns indicating the quantity/rate of water extraction for the previous month.

c) Notice and Inspection. ---The CENRO shall issue a license and/or permit to groundwater drillers and registered groundwater users. Existing owners, proprietors, operators or any person operating a ground well for commercial, industrial and recreational purposes shall, within thirty (30) days from the effectivity of this Code, notify the CENRO through the local water utility company covering the area (if there is one) of the location of such wells, their utilization and such other pertinent information as the CENRO may describe. The latter shall submit the information on registered well owners and operators, particularly on well users engaged in industrial and commercial undertakings, to the City Treasurer's Office from the registration of said persons with the CENRO.

d) Installation of Metering Device. --- It shall be the responsibility of the owner, proprietor, and/or operator to secure a water permit for drilling groundwater and to install the necessary metering device, in the presence of the Provincial Environment and Natural Resources Office (PENRO) representative, to measure the amount of water extracted subject to the tax herein imposed.

Section 111. Administrative Fine. --- It shall be unlawful for any person to extract groundwater within the territorial jurisdiction of the City of Bacoor for commercial, industrial and recreational purposes without first obtaining a license/permit from the CG-ENRO and installing a metering device required in this Article. Any violation of this provision shall subject the owner or operator to a fine enumerated hereunder, in addition to the payment of the tax, surcharges and penalties:

First Offense:	P1,500.00
Second Offense:	P3,000.00
Third Offense:	P5,000.00 and revocation of business permit.

ARTICLE 23
ANNUAL FIXED TAX FOR POLES, ANTENNAE, TOWERS, CELL SITES/RELAY STATIONS AND BILLBOARD STRUCTURES

Section 112. Imposition of Tax. --- There is hereby imposed an annual fixed tax for every pole, antennae, tower, cell site or relay station, and billboard structure erected and/or located within the territorial jurisdiction of the City of Bacoor, based on the following schedule:

STRUCTURE	TAX
Antennae Tower Base for CB	P11,000.00/unit/year
Antennae Mast Base/Tower for UHF/VHF Disks	P55,000.00/unit/year
Posts for electrical, cable television and telecommunication facilities	P25.00/unit/year
Towers for cell site/relay station	P50,000.00/unit/year
Billboard Structures: 1) Wooden structure 2) Monopole 3) Steel A-Frame 4) Multi-mast	 P2,000.00/unit/year P5,000.00/unit/year P8,000.00/unit/year P10,000.00/unit/year

Towers or cell sites shall only have one (1) repeater. Any additional repeater attachments shall be charged accordingly in the amount of Ten Thousand Pesos (P10,000.00) annually per repeater.

In cases where a single antennae/tower or other communication structure/facilities/equipment is being operated, used or otherwise utilized jointly by different/various private/commercial proprietors or entities, each proprietor, corporation or entity utilizing the same shall be liable for the payment of the tax herein imposed.

Section 113. Exemptions. --- The following structures/facilities/equipment are hereby exempted from the payment of the tax mentioned in this Article;

a) Those owned or used solely by the National Government, the Local Government of the City of Bacoor and those stated in the Local Government Code;

b) Those actually, directly, and exclusively used by religious institutions for religious purposes; and

c) Those owned by non-stock or non-profit educational institutions actually, directly and exclusively for educational purposes.

Provided that: if said structure/facilities/equipment are being used/utilized jointly by the government and other private/commercial entities, said private/commercial entitles shall be subject to the rates prescribed herein. **Provided further that:** if the structure/facilities/equipment owned or being utilized by private/commercial entities attached to, connected to, or otherwise utilizing the tower, antennae or facilities owned or previously owned by the government, the same shall likewise be subject to the rates herein imposed.

Section 114. Definition of Terms. --- When used in this Article:

a) Pole --- shall refer to a vertical post either wooden or concrete made from which cables or wires are attached;

b) Antennae --- shall mean a conducting wire or coil from which radio waves are sent or received;

c) Mast --- shall refer to a vertical support made of galvanized iron pipes or wooden post over 15 meters in height supported by guide wire for carrying radio aerials.

d) Tower --- shall be construed as a tall structural steel framework of high proportion to its lateral dimensions, standing independently or constricted on a base with a foundation for UHF, cell sites/relay stations disks.

e) Cell site or cellular site—also known as a "base transceiver station", refers to a structure that gives 2G coverage to a particular area. It may also refer to a is a cellular telephone site where antennas and electronic communications equipment are placed, usually on a radio mast, tower or other high place, to create a cell (or adjacent cells) in a cellular network. The elevated structure typically supports antennas, and one or more sets of transmitter/receivers transceivers, digital signal processors, control electronics, a GPS receiver for timing, primary and backup electrical power sources, and sheltering.

f) Billboards—refer to any elevated structure made either with wooden or steel support structures of various shapes and sizes typically used for advertising purposes that may or may not be digital in format, lighted, or electrically powered.

g) Relay station/s--- also known as **broadcast relay station**, **relay transmitter**, **broadcast translator, re-broadcaster**, or **repeater** (two-way radio) is a broadcast transmitter which repeats or transponds the signal of another radio station or television station, usually to an area not covered by the signal of the originating station. They may serve, for example, to expand the broadcast range of a television or radio station beyond the primary signal's coverage area, or to improve service in a part of the main coverage area that receives a poor signal due to geographic constraints.

Section 115. Time of Payment. --- The tax shall be paid annually within the first (20) days of January. In the case of a newly stalled structure, the owner or operator of the same shall pay the tax thirty (30) days after the completion of the construction and/or installation.

Section 116. Surcharge for Late Payment. --- Failure to pay the tax on the period prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 117. Administrative Provisions. a) No such structure mentioned in Sections 112 and 113 hereof shall be installed, operated and/or maintained in the City without securing a Permit to Operate from the City Mayor, through the Business Permit and Licensing Office (BPLO). In the issuance of the said permit, the BPLO shall require the owner/operator to secure the necessary clearances from the City Engineering Office or Office of the Building Official, as the case may be.

b) Failure to secure the Permit required in this Article shall subject the owner/operator of the structure a penalty of Five Hundred Pesos (P500.00) for every month of delay or a fraction thereof, in addition to the basic tax due and surcharge for late payment.

c) The offices of the City Engineer and City Building Official shall prepare the list of all poles, towers, antennae, billboard structures, and other electrical, cable television, communication structures/equipment/facilities covered by this Article for its initial implementation in the year following the approval of this Code, and whenever necessary, shall provide a technical data and specifications to supplement the provisions of this Article. Said Offices shall likewise submit said list and coordinate with the Business Permit and Licensing Office preparatory to initial issuance of notices to all affected owners, proprietors and/or operators.

CHAPTER FIVE

REGULATORY AND SERVICE FEES

ARTICLE 24
MAYOR'S PERMIT FEE ON BUSINESS

Section 118. Administrative Provisions. ---

a) Any person, natural or juridical, who shall establish, operate or conduct any business mentioned in this Article and in Chapters Four and Five of this Code, shall first secure a Mayor's Permit and pay the corresponding fee therefor and the business tax imposed under this Code.

b) Any person, whether natural or juridical, desiring to engage in any business, trade, or activity within the City shall first submit a written application to the City Mayor through the Business Permit and Licensing Office (BPLO). The BPLO, before processing the business application, shall require the payment of an application fee in the amount of One Hundred Fifty Pesos (P150.00). Any false statement deliberately made by applicants in the said application shall constitute a sufficient ground for denying or revoking the permit issued by the City Mayor, and the applicant or permit-holder may further be prosecuted in accordance with penalties provided in this Code.

c) Every permit issued by the City Mayor, must show the name of the applicant, the nationality, address, nature of organization, whether a sole proprietorship, corporation or partnership, location of the business, number of the permit, date of issue, and other information that the City Mayor may require. The City Treasurer shall be furnished a copy of the approved permit.

Section 119. Documentary Requirements. --- Application for issuance of Mayor's Permit to engage in business shall be accompanied by the following:

1) For a newly started business:

   a. Location sketch of the new business;
   b. Amount of paid-up capital of the business as shown in the Articles of Incorporation or Partnership or a Sworn Statement on the capital Investment by the owner or operator, if a sole proprietorship;
   c. Certificate attesting to the tax or fee exemption if the business is exempted from the payment of a tax or fee;
   d. Certificate from the officer-in-charge of zoning that the location of the new business is in accordance with zoning rules and regulations;
   e. Tax clearance showing that the operator has paid all his tax obligations to the City;
   f. Two (2) passport pictures of the operators. In the case of a partnership, the picture of its President or General Manager. In the case of corporations, the picture of its President;
   g. Presentation of the Community Tax Certificate and receipt for the payment of the Professional Tax or Occupation Fee, as the case may be, if the applicant is liable therefor; and
   h. Other supporting papers as may be required.

2) For renewal of existing business permit:

   a. Previous year's Mayor's Permit;
   b. Two (2) photocopies of the annual or quarterly tax receipts;
   c. Two (2) photocopies of the receipts for the payment of all the required regulatory fees in this City;
   d. Certificate of exemption from the payment of the regulatory fees, if so exempted;
   e. Sworn statement of the capital investments, gross receipts or sales for the preceding year;
   f. Presentation of the Community Tax Certificate and receipt for the payment of Professional Tax or Occupation Fee, as the case may be, if the applicant is liable thereof; and
   g. Other supporting papers as may be required.

Section 120. Payment of Permit. --- The applicant shall secure the permit from the BPLO and pay the corresponding fee and tax to the City Treasurer. The BPLO shall keep a record of all permits so issued.

Section 121. Issuance of Permits. --- All permits issued shall take effect on the date of issue and shall expire on the date specified therein but not beyond December thirty-one (31) of the year it was issued.

The issuance of the permit shall not relieve the permit-holder from the fulfillment of the requirements of the other departments of the City Government in connection with the operation of a the business or conduct of any activity prescribed under this Code.

The enforcement of compliance with this Section and other regulatory laws, ordinances and applicable rules and regulations shall be the responsibility of the BPLO.

Section 122. Renewal of Permit. --- The Mayor's Permit to engage in business shall be duly renewed every year or before January thirty-one (31) of each year.

Failure to renew the Mayor's Permit within the prescribed period shall subject the taxpayer to a twenty-five percent (25%) surcharge of the permit fee, to be paid at the same time and in the same manner as the fee due.

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.

Section 123. Mandatory Posting or Display to Public View. --- The Mayor's Permit issued to any business shall at all times be posted or displayed for public view in his place of business or office. Business Permit Registration Plates issued to all operators of business establishments with fixed business address shall accompany the Mayor's Permit, together with the Official Receipt representing the payment of the business tax and permit fee. If operators have no fixed place of business or office, they shall keep the Mayor's Permit or copy thereof, in their person. The permit, as well as the Official Receipt, shall be immediately produced upon demand by the City Mayor, the City Treasurer or their duly authorized representatives.

Section 124. Cost of Business Permit Registration Plates and Renewal Stickers. --- For the purpose of the issuance of the Business Permit Registration Plates and Renewal Stickers, there shall be collected the following amounts from business taxpayers to shoulder the cost of the plates and stickers:

Business Plate:	Two Hundred Fifty Pesos (P250.00)
Renewal Stickers:	Fifty Pesos (P50.00)

Section 125. Pre-requisite of Law; Strict Compliance. --- The various pre-requisites of various pertinent laws relative to the existence and organizational setup of the business establishment shall be strictly complied before the Mayor's Permit shall be issued.

Section 126. 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, if any, before a Mayor's Permit may be issued. However, if such application for barangay clearance is not acted upon by the barangay within seven (7) working days after the filing thereof, the mayor may issue the permit applied for and the said barangay clearance shall no longer be required.

Section 127. Non-Issuance of Permit. --- A Mayor's Permit application may be refused on the ground that the person applying for a permit has violated and continues to violate any Ordinance or regulation relating to the issuance of such a permit.

Section 128. Revocation of Permit. --- Upon proper and written notice, the City Mayor through the BPLO, may revoke the permit and close the establishment for any of the following reasons:

1. Violation of any condition set forth in the permit;
2. Refusal to pay an indebtedness or liability to the City;
3. Abuse of privilege to do business or pursue an activity to the injury of public morals, peace and health of the community; or
4. When the place of business becomes a nuisance or is allowed to be used by disorderly characters, criminals or persons of ill repute.

Such revocation shall operate to forfeit all sums which may have been paid in respect of said privileges, in addition to the fine and imprisonment that may be imposed by the court for violation of any provision of this Code or ordinance governing the establishment and maintenance of businesses and to prohibit the exercise thereof by the person whose privilege is revoked, until restored by the Sangguniang Panlungsod.

Section 129. Separate Permit on Different Kinds of Business. --- If a person desires to engage in more than one kind of business, he shall secure corresponding permits and pay the permit fee imposed on each separate or different business, notwithstanding the fact that he may conduct or operate all such distinct business in one establishment only.

Section 130. Issuance of Certified Copy and Amendment of Permits. ---

a) The Office of the City Mayor, through the BLPO, shall, upon presentation of satisfactory proof that the original copy of the permit certificate has been lost, stolen, or destroyed, issue a certified copy thereof upon payment of a fee of One Hundred Pesos (P100.00) for each certified copy issued.

b) Transfer of Location or Amendment of Mayor's Permit. --- Businesses that are operating with valid permits and are transferring to a new business location/address or that needs to amend or correct any entry in its business permit application shall also be required to pay a processing fee of One Hundred Pesos (P100.00) in addition to the regular fees provided under this Article.

Section 131. Abandonment, Closure and Retirement of Business. --- In case of abandonment, closure or retirement of the business, Sections 37 and 38 of this Code shall apply.

Section 132. Death of a Permit-Holder. --- When an individual to whom a permit was issued dies and his heirs or successors-in-interest continue the same business, no additional payment shall be required on the unexpired term for which the fee was paid. However, the said heirs or successors-in-interest shall be required to comply with the various requirements under this article in case the permit needs to be renewed the following year.

Section 133. Inspection of Business Establishments. --- Business establishments shall be subject to inspection during their business hours by any duly authorized personnel of the BPLO or any duly authorized official with a mission order issued by the head of the department concerned, connected with public health, welfare

and safety and who has technical and official authority in such matters to see the effective compliance of the requirements of Ordinances and provisions of existing laws and of this Code.

Section 134. Rate of Business Permit Fee. ---

a) The herein rates for annual business permit fees shall be based on the aggregate area utilized by the business:

1) Manufacturers.

Fees Per Annum

Less than 100 sq. ms.	P500.00
100 to less than 300 sq. ms.	P1,000.00
300 to less than 600 sq. ms.	P2,500.00
600 to less than 1,000 sq. ms.	P4,000.00
1,000 or more sq. ms.	P5,000.00

2) Wholesalers, Retailers, Contractors and Eating Places (restaurants, carinderias, soda fountains, snack counters and similar establishments).

Fees Per Annum

Less than 100 sq. ms.	P300.00
100 to less than 300 sq. ms.	P500.00
300 to less than 600 sq. ms.	P700.00
600 to less than 1,000 sq. ms.	P900.00
1,000 or more sq. ms.	P1,100.00

b) With Fixed Rate of Mayor's Permit:

1) Banks and other financial institutions including non-bank intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, educational plan agencies, health plan agencies and memorial or life plan agencies.

Main Office	P2,000.00
Per Branch	P2,000.00
Money shops, pawnshops, money shops	P1,000.00

2) Private Warehouse or Bodega

With principal business located in City of Bacoor	P500.00
With principal business located outside of City of Bacoor	P1,000.00

3) Pleasurable or Amusement Places

Bar or Cocktail Lounge/Beer Garden	P5,000.00
Bowling Establishments	P4,000.00

Billiard or Pool Hall, per table	P100.00
Internet Shops, per computer	P100.00
Cabaret/Dance Hall	P1,000.00
Coliseum	P10,000.00
Concert Hall	P2,000.00
Driving Range (Golf)	P1,000.00
Fun House, carnival rides (indoor)	P5,000.00
Golf course	P4,000.00
Gymnasium/Sports physical fitness	P1,000.00
Night/Day Club	P10,000.00
Offtrack Betting Station	P3,000.00
Cinemahouse	P5,000.00
Operators of cockpits	P10,000.00
Other pleasurable and amusement places	P1,000.00

4) Subdivision operators or real estate developers	P10,000.00
5) Car Exchange on consignment basis	P 1,000.00
6) Car Display Window	P 500.00
7) Junk shops	P 1,000.00
8) Memorial park or private cemetery	P 3,000.00
9) Holders of Government Franchise (except tricycle and/or pedicabs)	
National	P10,000.00
Local	P 5,000.00
10) On agri-business enterprises (fishpond/fish pen/fish breeding ground/ fish corral)	P 500.00
Commercial piggery farms/poultry farms/ Cattle ranch	P 1,000.00
11) Film Shooting, per day	P 500.00
12) Floor Show, Fashion Show, Stage Show, per day	P 500.00
13) Posting of Security Guards/Security Agency	P 2,000.00
14) Learning Institutions	
Nursery, Kindergarten & Similar schools	P 1,000.00
Vocational schools	P 3,000.00
Other private schools	P 5,000.00
15) Amusement Machines, Devices, Contrivances, and the like	P 100.00
16) Automated Teller Machines (in banks) and the like, per machine	P 500.00
17) Vendor/Dispensing Machines and the Like, per machine	P 400.00
18) Administrative Offices & Other Offices not mentioned	P 500.00
19) All other business establishments not specifically mentioned in this section	P 500.00

ARTICLE 25
FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 135. Imposition of Fees. --- As a pre-requisite for the use of instruments of weights and measures, every person within the City of Bacoor using such instruments in his business, profession or calling shall have them tested and sealed annually and pay the fees therefore to the City Treasurer, as follows:

a) For sealing linear metric measures	P100.00
b) For sealing metric instruments of capacity	P100.00
c) For sealing metric instruments of weights	
With capacity of not more than 3,000 kg	P100.00
With capacity of more than 3,000 kg	P200.00
d) For sealing apothecary balance or other balance of precision	
Not over 3,000 kg	P100.00
Over 3,000 kg	P200.00
e) For sealing digital/electronic weights and Measure instruments	P100.00
f) For sealing scale or balance	P100.00
g) For sealing of gasoline, diesel and oil pumps	
Per pump	P200.00
Per pump (oil dispenser)	P100.00
h) Electric meters, per meter	
Residential	P 50.00
Commercial	P200.00
Industrial	P500.00
Others	P100.00
i) Water meters, per meter	
Residential	P 50.00
Commercial	P100.00
Industrial	P200.00
Others	P 50.00

Section 136. Payment of Fees and Surcharges. --- The fees herein imposed shall be paid to the City Treasurer and renewable on or before the anniversary date thereof. The official receipt evidencing payment shall serve as a license to use such instruments for one (1) year from the date of sealing unless such instrument become defective before the expiration period. Failure to have the instruments re-tested and the corresponding fee paid therefore within the prescribed period shall subject the owner or user to a surcharge equivalent to twenty-five percent (25%) of the prescribed fees plus interest of two percent (2%) per month or a fraction thereof. **Provided that:** in no case shall the interest exceed thirty-six (36) months.

Section 137. Exemptions. ---

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

b) Instruments of weights and measures intended for sale by manufacturers, importers, and dealers are exempt from the fees imposed in this Article.

Section 138. Administrative Provisions. ---

a) Secondary Standards Preserved by the City Treasurer; Comparison Thereof with the Fundamental Standard. --- The City Treasurer shall keep full sets of secondary standards in his offices to be used for the testing of weights and measures. The secondary standards shall be compared with the fundamental

standards in the National Institute of Science and Technology at least once a year. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by the certificate showing the amount of its variation from the fundamentals standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed under the supervision of a duly-authorized representative of the Department of Science and Technology (DOST).

b) Inspection of Weights and Measures. --- The City Treasurer, or duly his authorized representatives, shall inspect and test instruments of weights and measures within the City of Bacoor. In case the deputies of the City Treasurer conducts the inspection and testing, they shall report on the condition of the instrument in the territory assigned to them to the City Treasurer. It shall be their duty to secure evidence of infringements of the law or the commission of fraud in the use of weights and measures or of neglect of duty on the part of any office engaged in sealing weights and measures. Evidence so secured by them shall be presented forthwith to the City Treasurer and the proper prosecuting officer.

c) Confiscation and Destruction of Defective Weights or Measures. --- Instruments of weights and measures found to be defective, and if such defect is found to be beyond repair, shall be confiscated in favor of the government and shall be destroyed by the City Treasurer or his duly authorized representatives in the presence of the City Auditor or their representatives.

d) Prohibited Acts. --- It shall be unlawful for a gas retail outlet or gas station to engage in the illegal trading, under-delivery, and/or short-selling of gas and other petroleum based products including liquefied petroleum gas (LPG) within the territorial jurisdiction of the City of Bacoor.

e) Under-delivery and/or short-selling. --- Under-delivery and/or short-selling of gas and other petroleum based products including liquefied petroleum gas (LPG) is deemed committed when a gas retail outlet or gas station is found to have delivered or dispensed less than the tolerable minimum quantity of minus fifty (50) milliliters for every ten (10) liters of gas as measured by a calibrating bucket certified and sealed by the DOST.

f) Illegal trading. --- Illegal trading is deemed committed when a gas retail outlet or gas station has failed to have its dispensing pumps calibrated and sealed by the proper authority.

g) Presumptions. --- It shall be presumed that a gas retail outlet or gas station committed under-delivery and/or short-selling when it is found using a dispensing pump that is not approved by the Department of Energy or has been tampered with, or that has a government seal affixed or attached by the proper authority that has been destroyed or altered.

Under-delivery and/or short-selling of gas shall also be presumed when the seal affixed by the duly authorized representatives or service contractors of the oil company in cases contemplated in this Section has been tampered with, destroyed or altered.

The absence of an "out-of-order" sign or padlock locking the dispensing pump that has gone off-calibration shall be deemed an actual use of the pump for the conduct of retailing and shall give rise to the presumption of under-delivery and/or short-selling.

A dispensing pump found with a broken or no seal shall constitute as prima facie evidence of under-delivery and/or short-selling.

h) Calibration and Sealing by the Proper Authority. --- All gas retail outlet or gas station shall be responsible for the proper calibration and accuracy of their dispensing pumps.

All dispensing pumps must be properly calibrated quarterly or every three (3) months, and sealed by the proper authority.

A dispensing pump that is not calibrated and sealed, goes off-calibration, or is not delivering the correct quantity shall be clearly marked by the gas retail outlet or gas station with an "out-of-order" sign and padlocked. The said pump shall not be used until the said pump is recalibrated and resealed by the proper authority.

i) Service/Maintenance Contractors; Exception to the Rule. --- In the event that the proper authority is unable to recalibrate and reseal a dispensing pump within five (5) business days from the date and time of reporting by the Retail Outlet, the duly authorized representatives or service contractors of the oil company may calibrate the dispensing pump provisionally, subject to the final calibration by the Office of the City Treasurer and/or its duly authorized representatives from the Weights and Measurement Section or the Business Permit and Licensing Office.

The authority performing the calibration provisionally shall install a seal to guard against the unauthorized adjustment of the dispensing pump, which seal should not be broken or removed until the final calibration of the proper authority.

For this purpose, gas retail outlets, gas stations and oil companies operating within the City shall be required to submit a list of its duly accredited service/maintenance contractors.

j) Initiation of Criminal Action. --- Any person may initiate a criminal action against those committing any of the prohibited acts defined or provided in this Section. However, the Local Government of the City of Bacoor, thru the Office of the City Treasurer, may *motu propio* file a case in violation of this Section.

k) Initiative of Administrative Proceedings. --- The initiation of criminal action under this Section shall be without prejudice to the filing of an administrative action against such person pursuant to Department of Energy Circular No. DC 2003-11-010, entitled "Providing the Rules and Regulations Governing the Business of Retailing Liquid Petroleum Products."

Section 139. Fraudulent Practices Relative to Weights and Measures. --- Any person, other than an official sealer of weights and measures, who places an official tag or seal upon any instrument of weights or measures, and attaches it thereto; or who fraudulently imitates any mark, stamp, brand, tag or other characteristic sign used to indicate that weights and measures have been officially sealed; or who alters in any way the certificate or license issued by the sealer as an acknowledgement that the weights and measures mentioned therein have been duly sealed; or who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate, or license, or any dye for printing or making stamps, tags, certificate or licenses which are an imitation of, or purport to be a lawful stamp, tag, certificate, or license of the kind required by the provisions of this Article; or who alters the written or printed figures or letters on any

stamp, tag, certificate, or license used or issued; or who has in his possession any such false, counterfeit, restored, or altered stamp, tag, certificate, or license for the purpose of using or reissuing the same in the payment of fees or charges imposed in this Article; or who procures the commission of any such offense by another; shall for each of the offense above be fined not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment for not less than one (1) month but not more than one (1) year, or both, at the discretion of the court.

Section 140. Unlawful Possession or Use of Instrument Not Sealed Before Using and Not Re-sealed Within Twelve Months. --- Any person making a practice of buying or selling by weight and/or measure, or furnishing services the value of which is estimated by weight or measure, or who has in his possession without permit, any unsealed scale, balance, weight or measure, and any person who uses, in any purchase or scale or in estimating the value of service furnished by any instrument of weights and measures that has not been officially sealed, or if previously sealed, the license therefore has expired and has not been renewed in due time, shall be punished by a fine not exceeding One Thousand Five Hundred Pesos (P1,500.00) or by imprisonment not exceeding one (1) year, or both, at the discretion of the court; but if such scale, balance, weight or measure so used had been officially affixed thereto remains intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed with repairs or alteration such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights or measures be sealed, and the owner, possessor, or user of same shall be subject to no penalty except a surcharge equal to five times the regular fee fixed by a law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the same official and in the same manner as the regular fees for sealing such instruments.

Section 141. Alteration of Fraudulent Use of Instrument of Weight or Measure. --- Any person who, with fraudulent intent, alters any scale or balance, weight or measure whether sealed or not shall be punished by a fine of not less than One Thousand Five Hundred Pesos (P1,500.00) but not more than Five Thousand Pesos (P5,000.00) or by imprisonment for not less than Three (3) Months nor more than One (1) year, or both, at the discretion of the court. Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase or who, assuming to determine truly the weight or measure fraudulently misrepresents the weight or measure therefore, shall be punished by a fine of not less than One Thousand Five Hundred Pesos (P1,500.00) nor more than Five Thousand Pesos (P5,000.00) or by imprisonment for not less than Three (3) months nor more than One (1) year, or both, at the discretion of the court.

Section 142. Compromise Power. --- Before a case is filed in Court for an offense which does not involve fraud, the City Treasurer is hereby authorized to settle such an offense upon payment of the compromise penalty of not less than Five Hundred Pesos (P500.00) but not more than One Thousand Pesos (P1,000.00).

ARTICLE 26
MAYOR'S PERMIT FEE ON OCCUPATION OR CALLING

Section 143. Imposition of Fee. --- There is hereby levied an "occupation or calling fee" on all individuals seeking to engage in the exercise or practice of their occupation or calling within the territorial jurisdiction of the City in the amount of:

Mayor's Permit Fee	Mayor's Permit	-	P100.00
	Health Permit	-	P30.00

Police Clearance - P20.00

The said fee shall apply, but would not be limited to, the following:

1. Agriculturist, foresters
2. Automotive mechanics, unless he is a mechanical engineer who has paid his "professional tax"
3. Computer technicians
4. Electricians unless he is an electrical engineer who has paid "professional tax"
5. Electronic technicians (radio, TV, Audio)
6. Hospitality girls, entertainers, hostesses, dancers, masseurs
7. Insurance adjusters, consultants, or agent
8. Interior decorators (professional)
9. Professional embalmers (authorized by the DOH)
10. Professional singers, radio broadcasters, announcers, disc jockeys
11. Professional tailors, haberdasher, couturier, modiste, fashion designer and the like
12. Professors, instructors or teachers in private institutions unless they are "professionals" who have paid their "professional tax"
13. Psychic healers, Soothsayers, seers
14. Refrigeration and air-conditioning technicians
15. Therapist, unless he is a registered nurse
16. Acupuncturist
17. Bakers (professional)
18. Cattle auctioneers
19. Chef or head cook
20. Club managers
21. Dance instructors/instructress
22. Dieticians, nutritionist
23. Florists
24. Hairdresser or hairstylists
25. Heavy equipment operators
26. Marine officers, unless he is a marine engineer who has paid his "professional tax"
27. Master carpenters
28. Master plumbers
29. Professional beauticians, make-up artists
30. Professional boxers
31. Professional butchers
32. Professional manicurists
33. Professional masons, welders, pipe fitters
34. Professional masseurs/masseuse
35. Professional security officers/guards
36. Professional stevedores
37. Professional waiters or waitresses
38. Swimming instructors
39. Security guards and security agencies
39. Telegraph operators
40. Telephone operators
41. Typewriter repairman
42. Other similar occupations or callings

Section 144. Definitions. --- As used in this Article, the:

a) Calling – means a regular business, trade, vocation, or employment which does not require the passing of an appropriate government board or bar

examination, such as professional actors and actresses, hostesses, masseurs, and the like.

b) Occupation – means a regular business or employment, or an activity which principally takes upon one's time though and energies. It includes any calling, business, trade, profession or occupation.

Section 145. Exemptions. --- The occupation or calling fee imposed in this Article shall not apply to persons exclusively employed in the government.

Section 146. Payment of the Fee. --- The occupation or calling fee aforementioned shall be paid before any occupation or calling herein specified can be lawfully pursued and one line of occupation or calling does not become exempt by being conducted with some other occupation or calling for which the fee has been paid.

Section 147. Time of Payment. --- The occupation or calling fee imposed in this Article shall be payable annually, on or before the thirty-first (31st) day of January of every year. Any person beginning an occupation or calling after the month of January must pay the prescribed fee in full before engaging in the pursuit of his occupation or calling.

Section 148. Surcharge for Late Payment. --- Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five (25) percent of the original amount of fees due, such surcharge to be paid at the same time and in the same manner as the original fees due.

Section 149. Administrative Provisions. --- The City Treasurer shall keep a registry of persons who have paid the occupation or calling fee imposed herein and shall submit a consolidated list thereof to the City Mayor thru the Chief, Business Permits and Licensing Office, Office of the mayor. It shall be the responsibility of the BPLO to verify, at the middle of the year, whether said fees have been collected from the employees of business establishments who have been issued permits by its Office.

Any individual or corporation employing a person required under this Article to pay a privilege fee on occupation or calling shall require the presentation of the receipt for payment of the fee prescribed herein by that person before employing him or, if already employed, the presentation of the receipt of the annual payment for the current year.

Any person subject to the fee imposed in this Article shall write or print in the deeds, receipts, reports and other important documents the number of the official receipt issued to him.

ARTICLE 27
SPECIAL PERMIT TO SELL/SERVE LIQUOR

Section 150. Liquor Permit. --- Establishments and/or individuals engaged in the manufacture, retail and/or wholesale of liquor or intoxicating beverages shall secure a special permit from the Office of the City Mayor through the Business Permit and Licensing Office, before producing/serving/dispensing/selling the same.

Section 151. Application/Filing Fee. --- Any person desiring to produce/sell/serve and/or dispense liquor, shall file an application therefore in the prescribed form with the Business Permit and Licensing Office (BPLO) upon payment of a filing fee, as follows:

Retailer	P50.00
Wholesaler	P100.00
Serving/Dispensing	P100.00
Manufacturer/Distiller/Producer	P200.00
Special Permit (for amusement places)	P500.00

Section 152. Special Permit Fee for Selling/Serving Liquor during Prohibited Time. --- No licensed liquor dealer shall sell or serve liquor before 8:00 am and after 10:00 p.m. However, a special permit may be issued upon payment of an annual fee in the amount of Five Thousand Pesos (P5,000.00) for a qualified establishment other than amusement places to be allowed to sell liquor from 10:00 p.m., but not beyond 2:00 a.m. Special permits may be issued to qualified amusement places to serve/dispense liquor beyond 10:00 p.m., but not beyond 4:00 a.m., upon payment of Ten Thousand Pesos (P10,000.00) per annum.

It shall be unlawful for any person to sell, buy or otherwise dispense of any kind of hard drinks or liquor from any sari-sari store within the jurisdiction of the City of Bacoor from 6:00 p.m. to 8:00 a.m.

The Special Permit under this Article Fee shall be in addition to the regular permit fee required in Article 24 for the issuance of the Mayor's Permit for business.

Section 153. Prohibited Areas. --- No liquor shall be issued to any person whose place of business is:

a) Within the radius of fifty (50) meters from an academic school, church, hospital or public building, in the case of bars, cocktail lounges, pubhouses, beer gardens, and the like.

b) Within a radius of one hundred (100) meters from an academic school, church, hospital or public building, in the case of night clubs, cabarets, and the like.

c) Within residential areas of the City, in the case of manufacturing, distilling, or producing, and the like.

Section 154. Time of Payment. --- The fee herein imposed shall be paid to the City Treasurer, upon order of payment issued by the BPLO, before the release of the special permit and renewable annually on or before the twentieth (20^{th}) day of January of each year.

Section 155. Penalty. --- Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than three (3) months but not more than One (1) year, or both, at the discretion of the court.

ARTICLE 28
SPECIAL PERMIT TO SELL TOBACCO AND/OR CIGARETTES

Section 156. Payment of Fees. -- Any person, before engaging in the sale of tobacco or cigarette within the jurisdiction of the City of Bacoor shall first secure a Special Mayor's Permit from the BPLO and pay the corresponding permit fees to the City Treasurer, in the following rate:

Retail P500.00

Wholesale P2,000.00

The Special Permit under this Article Fee shall be in addition to the regular permit fee required in Article 25 for the issuance of the Mayor's Permit for business.

Section 157. Time of Payment. --- The above imposition shall be paid annually and renewable on or before the twentieth (20^{th}) day of January of each year.

Section 158. Prohibited Acts. ---

a) It shall be unlawful for any person to sell or otherwise distribute tobacco products to any minor;

b) The sale or distribution of tobacco products is prohibited within one hundred (100) meters from any point of the perimeter of a school, public playground, hospital, health center, or other facility frequented particularly by minors;

c) The sale or distribution of tobacco products by means of a vending machine or any self-service facility or similar contraception or device is prohibited, unless the device has a mechanism for age verification.

Section 159. Penalty. --- Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than three (3) months but not more than One (1) year, or both, at the discretion of the court.

ARTICLE 29
SPECIAL PERMIT FOR VENDORS ON DECLARED VENDING AREAS/SITES

Section 160. Vending Areas/Sites. --- The City Mayor may, from time to time, declare temporary vending areas/sites within the City where perishable and non-perishable goods or merchandise maybe sold. In no case, however, may public sidewalks, roads, bridges, waterways, or other similar areas be declared as vending areas/sites. Such temporary vending permits shall in no case exceed thirty (30) days and shall not be subject to renewal.

Section 161. Application. --- All interested persons must file their applications to the Business Permit and Licensing Office (BPLO) under the Office of the City Mayor and must pay to the City Treasurer the corresponding application fee of One Hundred Pesos (P100.00). Only residents of the City of Bacoor of legal age and who are Filipino citizens shall be authorized to vend/sell their merchandise in the declared temporary vending sites.

Section 162. Vending Fees. --- In addition to the regular mayor's permit fee and city tax, the following fees shall be charged:

1) Hawker's Vending Fee, per sq. m., per day.....	P20.00
2) Contract to Lease Fee (Monthly)	
a) Market Stall	
1. New	P500.00
2. Renew	P250.00
b) Hawkers	
1. New	P250.00
2. Renew	P100.00

3) Transfer of Rights to Occupy	
a) Market Stall	P1,000.00
b) Hawkers Stall	P500.00
4) Permit Fee to Construct/Renovate	P150.00
5) Identification Card (ID) Fee	
a) Market Vendor	P50.00
b) Hawkers	P50.00
c) Helpers	P50.00
6) Certification Fee	
a) Bonafide Stallholders	P50.00
b) Recognized Vendor	P30.00
c) Registered Helper	P30.00
7) Garbage Fee, per day	P20.00

Section 163. Collection of Fee. --- The City Treasurer is hereby authorized to assign or designate a collector for this purpose. The vending fee may be collected daily, weekly or monthly at the agreement of the City Treasurer and the vendor.

Section 164. Penalty. ---- It shall be unlawful for any person to vend/sell any good or merchandise at any place outside of the declared temporary vending area/sites, or to vend/sell in the declared temporary vending area/sites without first obtaining the permit required in this Article and pay the corresponding fee therefore. Any violation of this provision shall be punished by a fine of not less than Five Hundred Pesos (P500.00) but not more than Two Thousand Pesos (P2,000.00), or imprisonment of not less than one (1) months but not more than six (6) months, or both, at the discretion of the court.

It shall be also be unlawful for any elected or appointed government official or employee to allow or promote the vending of any commercial product on any portion of the area over which he has control or jurisdiction by vendors who have not complied with this Article. Any elected or appointed government official who violates this provision shall be punished with a fine of not less than Two Thousand Pesos (P2,000.00) but not more than Five Thousand Pesos (P5,000.00), or removal from public office, or both, at the discretion of the court.

ARTICLE 30
BUILDING AND OTHER CONSTRUCTION PERMIT FEES

Section 165. Administrative Provision. --- No person, firm or corporation, including government agencies, is allowed to erect, construct, alter, move, convert or demolish any building or structure without first obtaining a Building Permit issued by the City Engineer/Building Official.

Section 166. Occupancy Groups. --- For the purpose of fixing the amount of fees based on the use of the building/structure, the group occupancy classification shall be the term of reference:

b. CATEGORY I	Residential
c. CATEGORY II	Commercial and Industrial
d. CATEGORY III	Social, Educational and Institutional
e. CATEGORY IV	Agricultural
f. CATEGORY V	Ancillary

Section 167. Exemptions. --- No fees shall be charged on the following applications:

a) Construction/addition/renovation/alteration of public buildings, undertaken by the government.
b) Construction/addition/renovation/alteration of government owned tenement houses and other housing units while the title of the lot is still in the name of the government.
c) Reconstruction of building or structures damaged or destroyed by typhoon, fires, earthquakes or other calamities provided that reconstruction shall not exceed twenty percent (20%) of the original construction cost filed with the City Engineer/Building Official together with the certificate of damage not later than sixty (60) days after the occurrence of such calamity.
d) Construction of buildings or structures by civic organizations, charitable institutions to be donated to the government for public use.
e) Construction/addition/renovation/alteration/repair of buildings/structures and/or electrical equipment/installations owned by electric cooperatives.

Section 168. --- Filing Fee (Non Refundable). A non-refundable filing fee shall be charged against all applicants for a building permit with the exception of those falling under Section 167, subject to the following rates:

Cost of Construction	Fee
Up to P100,000	P150.00
Over 100,000 to 300,000	P250.00
Over 300,000 to 500,000	P350.00
Over 500,000 to 1,000,000	P500.00
Over 1,000,000	P600.00

Section 169. Establishment of Line and Grade. --- The following fees shall be charged against any applicant who shall establish a line or grade in the construction of any building or structure:

a) All sides fronting or abutting streets, rivers, and creeks:
   1) First 10 meters P100.00
   2) Every meter or fraction thereof
      In excess of 10 meters ..... P 10.00
b) All other sides:
   Every meter or fraction thereof ..... P 5.00

Section 170. Schedule of Building Permit Fees. --- The Building Permit Fee includes the excavation fee for the foundation of the building or structure to be constructed. However, while the application is being processed, the Building Official may authorize all excavations for foundation and basement, for which the following fees shall be charged:

a) Inspection Fee P200.00
b) Issuance of excavation and ground preparation permit (valid only for sixty [60] days or superseded upon issuance of appropriate building permit) ..... P 50.00
c) Construction Bond (for excavation activities) to be used pursuant to Section 305 of PD 1096, to abate any danger caused by the excavation after it has been declared as dangerous premises by the Building Official. Release of the construction bond shall be after the progress of the Works has reached structural completion of the first or ground floor,

rebate if any in excess of the amount used in case of compliance shall be available upon completion certification by the Building Official. For excavation of more than 50 cubic meters, the applicant shall post a construction bond as follows:

1) 50 to 100 cu. ms. P50,000.00
2) Every cu. m. or portion thereof in excess of 100 cu. ms. P300.00

d) Excavation for foundation, per cu. m. ..... P 2.00
e) Excavation for basement, per cu. m. of excavation ..... P 2.00
f) Construction/addition/renovation/alteration of buildings under CATEGORY I (residential) shall be assessed according to the following rates:

Area	Rate of Fee/sq. m.
Original complete construction up to 20 sq. m.	Exempted
Addition/renovation/alteration up to 20 sq. m.	P2.00
Above 20 sq. m. up to 50 sq. m.	P2.00
Above 50 sq. m. up to 100 sq. m.	P4.00
Above 100 sq. m. up to 150 sq. m.	P5.00
Above 150 sq. m.	P6.00

g) Construction/addition/renovation/alteration of buildings under CATEGORY II (commercial/industrial) shall be assessed according to the following rates:

Area	Rate of Fee/sq. m.
Up to 20 sq. m.	Exempted
Above 20 sq. m. up to 6,000 sq. m.	P18.00
Above 6,000 sq. m. up to 7,000 sq. m.	P17.00
Above 7,000 sq. m. up to 8,000 sq. m.	P16.00
Above 8,000 sq. m. up to 9,000 sq. m.	P15.00
Above 9,000 sq. m. up to 10,000 sq. m.	P14.00
Above 10,000 sq. m. up to15,000 sq. m.	P13.00
Above 15,000 sq. m. up to 20,000 sq. m.	P12.00
Above 20,000 sq. m. up to 30,000 sq. m.	P11.00
Above 30,000 sq. m.	P9.00

h) Construction/addition/renovation/alteration of buildings under CATEGORY III (social/educational/institutional) shall be assessed according to the following rates:

Area	Rate of Fee/sq. m.
Up to 5,000 sq. m.	P10.00
Above 5,000 up to 6,000 sq. m.	P9.00
Above 6,000 up to 7,000 sq. m.	P8.50
Above 7,000 up to 8,000 sq. m.	P8.00
Above 8,000 up to 9,000 sq. m.	P7.50
Above 9,000 up to 10,000 sq. m.	P7.00
Above 10,000 up to 15,000 sq. m.	P6.00
Above 15,000 up to 20,000 sq. m.	P5.50
Above 20,000 up to 30,000 sq. m.	P5.00
Above 30,000 sq. m.	P4.00

i) Construction/addition/renovation/alteration of buildings under CATEGORY IV (agricultural such as granaries, green houses, poultry houses, piggeries, hatcheries, stables, cow sheds, etc.) shall be assessed according to the following rates:

Area	Rate of Fee/Sq. M.
Up to 20 sq. m.	Exempted
Above 20 up to 500 sq. m.	P2.00
Above 500 up to 1,000 sq. m.	P1.50
Above 1,000 up to 5,000 sq. m.	P1.20
Above 5,000 up to 10,000 sq. m.	P1.00
Above 10,000 sq. m.	P0.50

j) Construction/addition/renovation/alteration of buildings under CATEGORY V (ancillary) shall be assessed on the basis of the following:

1) Buildings such as private garages and carports shall be charged fifty percent (50%) of the rate of the principal building of which they are accessories.
2) All parts of buildings which are open on two or more sides, such as balconies, terraces, lanais and the like, shall be charged fifty percent (50%) of the principal building of which they are part.
3) Aviaries, aquariums, zoos structures and the like shall be charged in accordance with the rates for agricultural structures.

k) Footings or foundations of buildings/ structures per sq. m. or fraction thereof of footing or foundation encroachment P200.00

l) Buildings with a height of more than eight (8) meters shall be charged an additional fee of Twenty Centavos (P0.20) per cubic meter above eight (8) meters.

The height shall be measured from the ground level up to the bottom or the top line of girt, whichever applies.

m) Alteration/renovation/improvements on vertical dimensions of buildings/structures, such as facades, exterior and interior walls, shall be assessed with the following rates:

Concrete hollow block and the like P4.00
Others P3.00

n) Alteration/renovation/improvements on horizontal dimensions of buildings/structures, such as floorings, ceilings, and roofings shall be assessed in accordance with the following percentage of the cost of construction, including labor and materials fees provided in this Article whichever category applies:

1) Concrete, bricks or tiles and the like 50%
2) Others 30%

o) Repairs on Buildings and structures:

1) CATEGORIES I, II and III:
   (a) Repairs costing up to Five Thousand Pesos (P5,000.00) shall be exempted.
   (b) Repairs costing more than Five Thousand Pesos (P5,000.00) shall be charged one percent (1%) of the estimated cost of repair.

2) CATEGORY IV:
   (a) Repairs costing up to P1,000.00 shall be exempted.
   (b) Repairs costing more than One Thousand Pesos (P1,000.00) shall be charged one percent (1%) of the estimated cost of repair.

3) CATEGORY V:
   (a) Repairs costing up to P2,000.00 shall be exempted.
   (b) Repairs costing more than Two Thousand Pesos (P2,000.00) shall be charged one percent (1%) of the estimated cost of repair.

p) Demolition of Building/Structure Fees per sq. m. of area:

1) Building in all category/Group, per sq. m. of floor area, as pertain thereof	P3.00
2) Building systems/Frames or portion thereof per vertical or horizontal dimensions	P4.00
3) Structures of up to 10 meters in height	P800.00
Every meter or portion thereof in excess of 10 meters	P50.00
4) Appendages of up to 3 cu. m./unit	P50.00
Every cu. m. or portion thereof in excess of 3 cu. m.	P50.00
5) Moving Fee, per sq. m of area of building/ structure to be moved	P 3.00

Section 171. <u>Ancillary Structure Fees</u>. ---

a) Bank and Record Vaults:

1) Per cu. m. or fraction thereof	P30.00

b) Swimming Pools:

1) Residential, per cu. m. or fraction thereof	P 3.00
2) Commercial, per cu. m. or fraction thereof	P36.00
3) Social/Institutional, per cu. m. or fraction thereof	P24.00

Swimming pools improvised from local indigenous materials such as rocks, stones, and/or small boulders and with plain cement flooring shall be charged fifty percent (50%) of the above rates.

Ancillary structures to swimming pools, such as shower rooms, locker rooms and the like shall be charged fifty percent (50%) of the rate corresponding to the category of the swimming pool.

c) Construction of fire wall separate from the building:

1) Per sq. m. or fraction thereof	P 3.00
2) Provided, that the minimum shall be	48.00

d) Construction/erection of towers including radio and TV towers, water tank supporting structures, and the like:

1) Residential	Exempted

2) Commercial/industrial towers, Self-supporting trilon or guyed trilon:

	<u>Self-Supporting</u>	<u>Guyed</u>
a) Up to 10 meters in height	P2,400.00	P240.00
b) Every meter or		

fraction thereof in excess of 10 meters in height	P120.00	P12.00
3) Institutional:		
a) Up to 10 meters	P1,800.00	P120.00
b) Every meter or fraction thereon in excess of 10 meters in height	P120.00	P12.00

Towers with platforms or floors shall be charged an additional fee in accordance with this Article.

e) Commercial/Industrial Storage Silos:
   1) Up to 10 meters in height P2,400.00
   2) Every meter or fraction thereof in excess of 10 meters in height P150.00

Silos with platform or floors shall be charged an additional fee in accordance with this Article.

f) Construction of Smokestacks and Chimneys for Commercial/Industrial Use:
   1) Smokestacks:
      (a) Up to 10 meters in height measured from the base P240.00
      (b) Every meter or fraction thereof in excess of 10 meters in height P12.00

   2) Chimneys:
      (a) Up to 10 meters in height measured from the base P48.00
      (b) Every meter or fraction thereof in excess of 10 meters in height ..... P 2.00

g) Construction of Commercial/Industrial fixed ovens:
   Per sq. m. or fraction thereof on interior floor areas ..... P 48.00
h) Construction of industrial silo/furnace/kiln:
   Per cu. m. or fraction thereof of volume P12.00

i) Construction of reinforced concrete or steel tanks for Category I buildings:
   1) Up to 2 cu. m. ..... P 12.00
   2) Every cu. m. or fraction thereof in excess of 2 cu. m. P12.00

j) Construction of reinforced concrete or steel tanks for commercial/industrial use:
   1) Up to 10 cu. m. P480.00
   2) Every cu. m. or fraction thereof in excess of 10 cu. m. P24.00

k) Construction of waste treatment tanks (including sedimentation and chemical treatment tanks):
   Per cu. m. of volume P7.00

l) Construction of Steel Tanks for Commercial/Industrial Use:

1) Above Ground:
   (a) Up to 10 cu. m P400.00
   (b) Every cu. m. or fraction thereof in excess of 10 cu. m. up to 100 cu. m. P20.00
   (c) Every cu. m. or fraction thereof in excess of 100 cu. m. up to 1,000 cu. m. P16.00
   (d) Every cu. m. or fraction thereof in excess of 1,000 cu. m. up to 5,000 cu. m. P12.00
   (e) Every cu. m. or fraction thereof in excess of 5,000 cu. m. up to 10,000 cu. m. ..... P 8.00
   (f) Every cu. m. or fraction thereof in excess of 10,000 cu. m. up to 20,000 cu. m. P6.00
   (g) Every cu. m. or fraction thereof in excess of 20,000 cu. m. P4.00

2) Underground:
   (a) Up to 20 cu. ms. P600.00
   (b) Every cu. m. or fraction thereof in excess of 20 cu. m. P20.00

3) Pull-outs and Reinstallation of Commercial/Industrial Tanks:
   a) Underground:
      Per cu. m. or fraction thereof of excavation P3.00

   b) Saddle or trestle mounted horizontal tanks:
      Per cu. m. or fraction thereof of volume of tank P3.00

4) Booths, Kiosks, Platforms, Stage and the like:
   a) Construction of permanent type booths, Kiosks, platforms, stage and the like:
      Per sq. m. or fraction thereof of floor area P10.00

   b) Construction of temporary type booths, kiosks, platforms, stages, field offices, laborers quarters and the like:
      Per sq. m. or fraction thereof of floor area P5.00

   c) Inspection of knock-down type temporary booths, platforms, stage and the like: Per unit P24.00

m) Construction of Tombs and Canopies, Mausoleums and Niches in Cemeteries and Memorial Parks:
   1) Plain tombs or monuments without Backdrop wall, canopy, or roofing ..... Exempted
   2) Canopied tomb, whether partially or totally Roofed over, per sq. m. of covered area P5.00
   3) Semi-enclosed mausoleum, whether Canopied or not, per sq. m. of built-up area P5.00
   4) Totally enclosed mausoleums, Per sq. m. of floor area, per level P12.00
   5) Multi-level interment niches, Per sq. m. of floor area, per level P4.00
   6) Columbarium, per sq. m. P18.00

Section 172. Plumbing Permit Fees. ---- Plumbing Permit Fees shall be collected based on the following rates:

a) For the installation of a unit composed of one (1) water closet, two (2) floor drains, one (1) lavatory, two (2) faucets and one (1) showerhead P20.00

b) For every fixture in excess of a unit:

Each water closet	P 7.00
Each floor drain	3.00
Each sink	3.00
Each lavatory	7.00
Each faucet	2.00
Each showerhead	2.00
Each clop sink	7.00
Each urinal	4.00
Each bath tub	7.00
Each grease trap	7.00
Each garage trap	7.00
Each bidet	4.00
Each dental cuspidor	4.00
Each gas fired water heater	4.00
Each hot water boiler	2.00
Each drinking fountain	2.00
Each laundry sink	4.00
Each bar or soda fountain sink	4.00
Each laboratory sink	4.00
Each fixed type sterilizer	2.00
Each water meter	2.00
12 to 25 mm	8.00
Above 25mm	10.00
Each sanitary clean out (SC)	10.00
Each Jacuzzi	30.00
Each whirlpool	30.00
Each fountain bowl	30.00
Each roof deck and/or balcony drain	10.00
Each catch basin/sanitary manhole	15.00
Each water dispenser	10.00
Each septic vault:	
1) Category I (Residential)	Exempted
2) All categories	
(a) Up to 5 cu ms. of digestion chamber	P24.00
(b) Every cu. m. or fraction thereof in excess of 5 cu. ms.	P 7.00

Section 173. Plumbing Inspection Fees. --- Fees for plumbing inspection shall be based on the following rates:

For every inspection of water test	P 100.00
For every inspection of connection to sewer	30.00
For every inspection of connection to a single fixture	20.00
For every inspection of connection of a group of fixtures of not more than three (3) fixtures of any kind to the existing installation	30.00
For every fixture in excess of this group of any kind	10.00

For every inspection of water service only	50.00
For every inspection of water connection, special or Miscellaneous	50.00
For every inspection trip during construction	5.00
Annual inspection of plumbing system	P60.00

Section 174. Fencing Permit Fee. --- Fees for fencing permit shall be based on the following rates:

a) Fencing of indigenous materials and/or barbed wire, chicken wire, hog wire P2.40
b) Fencing up to 1.80 meters in height made of materials other those mentioned, per lineal meter or fraction thereof P3.00
c) Fencing over 1.80 meter up to the height permitted under the Building Code, per lineal meter P6.00

Section 175. Construction of Sidewalks. --- The following fees shall be charged for the construction of sidewalks based on the following schedule:

a) Up to 20 sq. m. P20.00
b) Every sq. m. or fraction thereof in excess of 20 sq. m. P1.00

Section 176. Paved Cemented Areas Fees. --- The construction of paved areas intended for commercial/industrial/social/institutional use such as parking areas, gasoline stations, premises, skating rinks, pelota courts and the like shall be subject to the following fees:

a) Up to 20m sq. m. P24.00
b) Every sq. m. or fraction thereof in Excess of 20 sq. m. P3.00

Section 177. Use of Streets and Sidewalks as Permitted. --- The use of public streets and sidewalks in the construction of a building or structure shall be permitted but only after the payment of the following fees:

a) Use of Sidewalks:
   1) Up to 20 sq. m. of sidewalk, per month ..... P 240.00
   2) Every sq. m. or fraction thereof in excess of 20 sq. m, per month ..... P 12.00

b) Erection of Scaffoldings Occupying Public Areas:
   1) Up to 10 lineal meters of frontage per month ..... P 150.00
   2) Every lineal meter, or fraction thereof, In excess of 10 lineal meters, per month ..... P 12.00

Section 178. Certificates of Use or Occupancy Fees. ---- Regardless of the type of construction, the cost of construction/building structure for the purpose of assessing the corresponding certificate of occupancy/use for the City of Bacoor is, as follows:

Cost of Construction/Building per square meter of floor area:

Category I & II	P8,500.00
Category III	P6,000.00
Category IV & V	P4,500.00

a) Category I:

1) Building made of traditional indigenous materials	Exempted
2) Building costing more than 15,000.00 up to 50,000.00	50.00
3) Building costing more than 50,000.00 up to 100,000.00	100.00
4) Building costing more than 100,000.00 up to 150,000.000	150.00
5) Building costing more than 150,000.00 up to 250,000.000	200.00
6) Building costing more than 250,000.00 up to 500,000.000	400.00
7) Building costing more than 500,000.00 up to 1,000,000.000	800.00
Every 1,000,000.00 or fraction thereof in excess of 1,000,000.00	800.00

b) Category II:

1) Building costing up to 50,000.00	100.00
2) Building costing more than 50,000.00 up to 100,000.00	200.00
3) Building costing more than 100,000.00 up to 250,000.00	400.00
4) Building costing more than 250,000.00 up to 500,000.000	800.00
5) Building costing more than 500,000.00 up to 1,000,000.000	1,600.00
Every 1,000,000.00 or fraction thereof in excess of 1,000,000.00	1,600.00

c) Category III:

1) Building costing up to 50,000.00	60.00
2) Building costing more than 50,000.00 up to 150,000.00	150.00
3) Building costing more than 150,000.00 up to 250,000.00	300.00
4) Building costing more than 250,000.00 up to 500,000.000	600.00
5) Building costing more than 500,000.00 up to 1,000,000.000	1,200.00
Every 1,000,000.00 or fraction thereof in excess of 1,000,000.00	1,200.00

d) Category IV:

1) With floor area up to 20. sq. m.	Exempted
2) With floor are above 20 sq. m. Up to 500 sq. m.	20.00
3) With floor are above 500 sq. m. Up to 1,000 sq. m.	30.00
4) With floor are above 1,000 sq. m. Up to 5,000 sq. m.	40.00
5) With floor are above 5,000 sq. m. Up to 10,000 sq. m.	100.00
6) With floor are above 10,000 sq. m.	200.00

e) Garage, carport, balcony, terrace, lanai, and the like:
Fifty percent (50%) of the rate of the principal building, according to category.

f) Aviary, aquarium, zoo structure, and the like:
Same rate as Category IV above.

g) Ancillary structures:
1) Banks and Records Vaults, per cu. m.
of interior volume 2.00
2) Swimming Pools, per unit
(a) Residential 2.00
(b) Commercial/Industrial 30.00
(c) Social/Institutional 20.00
(d) Improvised swimming pools made of materials listed Under this Article: fifty percent (50%) of above rates.

3) Swimming pool shower rooms/locker room, per unit
(a) Residential 5.00
(b) Commercial/Industrial 15.00
(c) Social/Institutional 10.00

h) Towers, per unit

	Self-supporting	Trilon (Guyed)
1) Residential	Exempted	Exempted
2) Commercial/Industrial	P 40.00	P20.00
3) Social/Institutional	P 20.00	P10.00

i) Commercial/Industrial Storage Silos, per unit 40.00
j) Smokestacks, per unit 20.00
k) Chimneys, per unit 10.00
l) Commercial/Industrial Fixed Ovens, per unit 10.00
m) Industrial kilns/Furnaces, per unit 20.00
n) Reinforced Concrete Tanks, per unit
1) Residential
Up to 2 cu. m. ..... Exempted
Above 2 cu. m. 10.00
2) Commercial/Industrial 40.00
3) Social/Institutional 20.00
o) Steel Tanks, per unit
1) Residential
Up to 2 cu. m. ..... Exempted
Above 2 cu. m. 10.00
2) Commercial/Industrial
Above Ground 40.00
Underground 30.00
3) Social/Institutional 20.00
p) Booths, Kiosks, Platforms,
Stage and the Like 10.00
q) Towers such as Radio and TV Transmission, cell site, sign (Group and Roof Type) and water structures and the like in any location shall be imposed Certificate of Use Fee, as follows:
1) First 10.00 ms. of height from the ground 800.00
2) Every meter or fraction thereof in
excess of 10 ms. 50.00

Section 179. Change in Use/Occupancy. --- The amount of Five Pesos (5.00) shall be charged for every sq. m., or a fraction thereof, of the area of a building or structure affected by a change in the ownership or nature of use.

Section 180. Annual Inspection Fees. --- Annual building inspection fees shall be collected at the following rates:

a) Category I:
   1) Single detached dwelling units and duplexes ..... Exempted
   2) If the owner requests building inspection, the fee For each of the services enumerated below is P120.00
      (a) Land use conformity
      (b) Architectural conformity
      (c) Structural conformity
      (d) Sanitary and health requirements
      (e) Fire resistive requirements

b) Category II and III:
   Commercial (excluding amusement houses and Gymnasia), industrial, social and institutional Buildings with assessed value of:
   1) Up to 1 million ..... P 100.00
   2) Above 1 million up to 5 million 200.00
   3) Above 5 million up to 10 million 400.00
   4) Above 10 million up to 50 million 600.00
   5) Above 50 million up to 100 million 800.00
   6) Above 100 million 1,000.00

c) Amusement Houses, Gymnasia and the like:
   1) First class cinematographs or theaters ..... P 1,200.00
   2) Second class cinematographs or theaters 720.00
   3) Third class cinematographs or theaters 520.00
   4) Grandstands/bleachers 1,000.00
   5) Gymnasia and the like 600.00

   Gymnasia, grandstands, bleachers, concert halls, little theaters, and the like, that are integral parts of a school, college or university complex shall be charged in accordance with Category III rates.

d) Structures such as towers for Radio and TV Transmission, cell sites, sign (ground and roof type) and water tank supporting structures and the like in any location shall be imposed Annual Inspection Fee, as follows:
   1) First 10.00 ms. of height from the ground P400.00
   2) Every meter or fraction thereof In excess of 10 ms. P50.00

Section 181. Fines. --- The following fines shall be collected against the registered owner, contractor, or builder of any building or structure for non-compliance with the foregoing sections or for proceeding with the construction without a permit:

Category	Light Violations	Less Grave Violations	Grave Violations
Category I:			

Minimum	P100.00	P250.00	P500.00
Medium	P250.00	P500.00	P1,000.00
Maximum	P500.00	P1,000.00	P2,000.00
Category II and III:			
Minimum	P500.00	P1,000.00	P2,000.00
Medium	P1,250.00	P2,500.00	P4,000.00
Maximum	P2,500.00	P4,500.00	P5,000.00

Section 182. Imposition of Fines. --- The minimum fines shall be imposed for failure to comply with the terms of the first notice. The medium fines shall be imposed for failure to comply with the terms of the second notice. The maximum fines shall be imposed for failure to comply with the terms of the third and final notice.

Section 183. Surcharge/Penalty. --- Without prejudice to the provisions of the preceding section, the City Engineer/Building Official is hereby authorized to impose a penalty or surcharge in the following cases in such amount and in the manner as hereunder fixed and determined:

a) For constructing, installing, repairing, altering or causing any change in the use or occupancy of any building or part thereof or appurtenances thereto without any permit, there shall be imposed a surcharge equivalent to twenty-five (25%) of the building permit fee. When the work in the building or structure is started during the pendency of the final action or pending approval by the City Engineer/Building Official of the application for the building permit, the amount of the surcharge shall be based on the following rates:
   1) Excavation for foundation 10%
   2) Construction of foundation (including pile driving and laying of reinforcing bars) 15%
   3) Construction of superstructure up to 2 meters above established grade 20%
   4) Construction of superstructure above 2 meters above established grade 25%

Section 184. Sign Permit Fee. --- The Construction Permit for the supporting structures for advertising signs shall be in accordance with Section 167 of this Article. However, the permit fee for construction of any ground or roof signs' supporting structure requiring foundations and anchorage, the base area taken at horizontal cross section at ground level or roof level where the supporting structural frame is attached/rest, shall be assessed based on the following rates:

a) Erection of support of any signboard, billboard marquee, and the like:
   1) Up to four (4) sq. ms. base area P120.00
   2) Every sq. m. or fraction thereof In excess of 4 sq. ms. P24.00
b) Installation Permit Fees:
   Per sq. m. of display surface or fraction thereof:

Type of Installation	Business Sign	Advertising Sign
Neon Signs	P36.00	P52.00
Illuminated Signs	P24.00	P36.00
Other Signs	P15.00	P24.00
Painted-on Signs	P9.60	P18.00

c) Annual Renewal Fees --- Refers only to the display surfaces of business and advertising signs (for annual inspection fees for signs support structures, anchorage, structural stability and zoning conformity, refer to Section 177 (d):

Type of Construction	Business Sign	Advertising Sign
Neon Signs	P36.00	P46.00
Provided, the minimum fee shall be	P124.00	P200.00
Illuminated Signs	P18.00	P38.00
Provided, the minimum fee shall be	P72.00	P150.00
Other Signs	P12.00	P20.00
Provided, the minimum fee shall bee	P40.00	P110.00
Painted-on Signs	P8.00	P12.00
Provided, the minimum fee shall be	P30.00	P100.00

ARTICLE 31
ELETCRICAL INSTALLATION PERMIT AND INSPECTION FEE

Section 185. Imposition of Fees. --- Every person or entity that shall install or alter, or cause to be installed or altered any exterior or interior electrical lighting, power, telephone, or telegraph, or any other electrical system or line, or install or cause to be installed any electrical apparatus or machine shall pay for every installation the following fees:

a) Lighting and power system:
   1) Lighting and power installation:
      (a) Each switch lighting and/or Convenient outlet ..... P 0.80
      (b) Each remote control master switch 20.00
      (c) Each special purpose outlet of 20 amperes capacity or more 2.00
      (d) Each time switch 2.00
      (e) Each heavy duty lamp holder/ Outlet (150 W & above) 20.00
      (f) Each CATV/MATV outlet 10.00

   2) Additional fee for each of the following:
      (a) Electric range, heaters, and other appliances:
         (1) Range and heaters of 1 KW or less P2.00
         Each additional KW or fraction thereof 1.00
         (2) Each refrigerator or freezer 4.00
         (3) Each washing machine or dryer 2.00
         (4) Each commercially used hair curling apparatus or hair dryer 4.00
         (5) Each fixed typed electric fan 2.00
         (6) Each electrical typewriter, cash Register or adding machine 2.00
         (7) Each showcase 50.00
         (8) Each walk-in freezer 100.00
         (9) Each vendo machine 30.00
         (10) Each ice maker 50.00

(11) Each water dispenser 30.00
(12) Each computer 30.00
(13) Each video game machine 30.00
(14) Each printer or scanner 10.00

(b) Air conditioning system:
(1) For each air conditioning outlet ..... P 2.00
(2) Unit or window type
a) Each unit of 1 HP (745 KW) 4.00
b) Each unit or more than 1 HP 10.00
c) Packaged or centralized 3 HP
(2.3 KW) or less than 5 HP 20.00
For each succeeding HP 4.00
d) Blower and air handling unit
For each motor of ¼ HP or less 10.00

(c) Electrical equipment/apparatus commercial/industrial use:
(1) Each bell annunciator system P4.00
(2) Each fire alarm unit 2.00
(3) Each arc (light) lamp 10.00
(4) Each flasher, beacon light 4.00
(5) Each X-ray equipment 20.00
(6) Each battery charging rectifier 10.00
(7) Each electric welder 1st KVA/KW 4.00
Each succeeding KVA/KW or fraction thereof 2.00
(8) For each heating equipment,
Up to 1 KW 4.00
Each additional KW or fraction thereof 2.00
(9) Each telephone switch board
(PBX, PABX, etc.) 10.00
Each trunk line 4.00
Each telephone apparatus 2.00
(10) Each intercom master 4.00
Each slave 1.00
(11) For each neon light transformer 2.00
For each neon sign unit 2.00
(12) Motion Pictures Projection
for commercial use
For 16 mm, per unit 60.00
For 35 mm, per unit 80.00
TV Cameras for commercial/
industrial use, per unit 40.00
(13) Each outside telephone cabinet
(PLDT – DLC, and the like) 100.00
(14) Each communication rectifier up
to 1 KVA/KW 20.00
For each succeeding KVA/KW
Or fraction thereof 10.00
(15) Each TV/Radio transmitter up
to 1 KVA/KW 20.00
(16) Each AVR/UPS up to 1 KVA/KW 20.00
For each succeeding KVA/KW or
Fraction thereof 10.00
(17) Each smoke or heat detector 10.00

(d) Motors and Controlling Apparatus:
(1) For each motor and controlling

apparatus ¼ HP or less 8.00
(2) For each motor and controlling apparatus above ¼ HP but not exceeding 5 HP (3.8 KW) 8.00
(3) For each motor and controlling apparatus above 5 PH but not exceeding 10 HP (7.5 KW) 12.00
(4) For each motor and controlling apparatus above 10 HP but not exceeding 20 HP (15 KW) 20.00
(5) For each motor and controlling apparatus above 20 HP, each HP or fraction thereof 1.00

(e) Generators:
(1) For each generator AC or DC 1 KW or less 4.00
(2) For each generator AC or DC Above 1 KW to 5 KW 8.00
(3) For each generator AC or DC Above 5 KW to 10 KW 10.00
(4) For each generator AC or DC Above 10 KW to 20 KW 20.00
(5) For each generator AC or DC Above 20 KW, for each additional KW or fraction thereof 1.00

(f) Transformers and sub-stations equipment:
(1) Each transformer up to 1 KVA 2.00
(2) Every KVA or fraction thereof in excess of 1 KVA up to 2,000 KVA (based on nameplate rating) 1.00
(3) Each transformer above 2,000 KVA 2,000.00
(4) Every safety switch or circuit breaker up to 50 amperes and less 600 volts 2.00
(5) Each safety switch, air circuit breaker, oil circuit breaker or vacuum circuit breaker, other than motor controlling apparatus, above 50 amperes up to 100 amperes, and not exceeding 600 volts 4.00
(6) Every 50 amperes or fraction thereof in excess of 100 amperes 1.00
(7) Every 100 amperes or fraction thereof of interrupting capacity of every air circuit breaker, oil circuit breaker, or vacuum circuit breaker operating above 600 volts 4.00
(8) Each capacitor up to 1 KVAR 2.00
(9) Every KVAR or fraction thereof in Excess of KVAR 1.00

Note: Machinery equipment and installation of utility companies used in the generation, transmission and distribution of power shall not be subject to Permit and Inspection fees.

(g) Each temporary lighting or convenience outlet for celebrations, ferias, or

construction purposes .....P 4.00

(h) Other electrical apparatus not otherwise provided in this Section
Every KW or fraction thereof 4.00

(i) Pole/attachment location plan permit:
approved pole location plan permit, per pole 20.00
approved attachment location plan permit, per attachment 20.00

(j) Inspection and other miscellaneous fees
(1) For each inspection 4.00
(2) For condemnation 4.00
(3) For each union separation, relocation, alteration, reconnection of electric meter:
a) Residential 10.00
b) Commercial/Industrial 40.00
c) Social/Institutional/Agricultural 20.00
(4) For issuance or cancellation of wiring permit:
a) Residential 8.00
b) Commercial/Industrial 30.00
c) Social/Industrial/Agricultural 7.00
(5) For each true copy and certification of electrical certificate 4.00

(k) Temporary current connection:
(1) Temporary current connection shall be issued for testing purposes only in commercial and/or industrial establishments and the regular fees provided for in this section shall be charged and collected.
(2) If the temporary current connection shall be used for a period not more than sixty (60) days, the regular fees paid for the temporary current connection shall be deducted from the total fees for the final inspection.
(3) If no final approval is done within sixty (60) days, the wiring permit shall be automatically cancelled, and all fees paid shall be forfeited.

Section 186. Time of Payment. --- The fees imposed in this Article shall be paid at the City Treasurer's Office after securing a Building Permit or Repair Permit from the City Engineer/Building Official and upon application for Electrical Permit from the City Engineer/Building Official to install or alter any electrical lighting, power, telephone, or telegraph, or any other electrical system or line, exterior or interior, or to install any electrical apparatus or machine.

Section 187. Administrative Provisions. ---

a) Only registered electrical contractors may apply for an Electrical Permit. Only the electrical contractor actually installing/altering or supervising the installation/alteration of any electrical lighting, power, telephone, or telegraph, or any other electrical system or line, electrical apparatus or machine covered by the preceding sections may apply for the permit with the City Engineer/Building Official. The permit issued shall be posted in a conspicuous place in the premises of the building or structure, together with the Building Permit issued by the Building Official/City Engineer. If the work is found not in conformity with the requirements of the law, or of any City Ordinance, or with the conditions set forth in the permit -- the City Engineer/Building Official shall forthwith cancel the permit and the fees thereon shall be forfeited.

b) The contractor or owner of the house or building shall apply for inspection and approval of the new interior electrical installation, repair, or alteration as soon

as the work is in progress and as soon as conformity with the requirements is determined, the City Electrician shall issue a certificate of approval. **Provided that:** in case no person has been appointed to the position of City Electrician or the said position has become vacant, the said certificate of approval shall be issued by the City Engineer or the City Building Official as the case may be.

c) No interior electrical installation, repair, or alteration or concealed or enclosed electrical installation shall be done or used without prior inspection and approval by the City Engineer/Building Official.

d) In case of a condemned installation, if the owner of the building or user fails to repair or remove the condemned installation, the electrical wires, poles, or fittings and other appliances and apparatus within ten (10) days after notice, the City Engineer/Building Official shall immediately disconnect the electric service.

ARTICLE 32
MECHANICAL PERMIT FEES

Section 188. Imposition of Fees. --- There shall be collected Mechanical Permit Fees for the installation of any machinery or mechanical equipment, as enumerated hereunder:

a) Mechanical Permit Fees:

1) Refrigeration, Air-Conditioning, and Mechanical Ventilation
   (a) Refrigeration (cold storage); per ton or fraction thereof ..... P 40.00
   (b) Ice Plants, per ton or fraction thereof 60.00
   (c) Package and Centralized Air Conditioning System
      (1) Up to 100 tons, per ton 90.00
      (2) Every ton or fraction thereof above 100 tons 40.00
   (d) Window type air-conditioning, per unit 60.00
   (e) Mechanical Ventilation, per HP or fraction thereof of blowers or fan or metric equivalent 40.00
   (f) Household or residential use refrigerators, freezers, fans, blowers and window type air conditioning units are exempted from the above fees. In a series of AC/REF system located in one establishment, the total installed tons of refrigeration shall be used as the basis for computation for purposes of installation/inspection fees, and shall not be considered individually.
   (g) For evaluation purposes the required tonnage of refrigeration shall be as follows:
      (1) For Ice Making:
         a) 3.5 HP per ton, for compressors up to 50 tons capacity.
         b) 3.25 per ton, for compressors above 50 tons up to 200 tons capacity.
         c) 3.10 HP per ton, for compressors above 200 tons capacity.
      (2) For Air Conditioning:
         a) 1.00 HP per ton, for compressors or 1.2 tons up to 5 tons capacity
         b) 1.10 HP per ton, for compressors above 5 tons up to 50 tons capacity.
         c) 1.00 HP per ton, for compressors above 50 tons capacity.
      (3) For Commercial/Industrial Refrigeration Without Ice Making:
         a) 1.5 HP per ton, for compressors of 1 ton up to 5 tons capacity.

b) 1.4 HP per ton, for compressors above 5 tons up to 50 tons capacity.
c) 1.3 HP per ton, for compressors above 50 tons capacity.

(h) Escalators and moving walk, per unit		
(1) Up to 50 lineal meter or fraction thereof	P	20.00
(2) Every lineal meter or fraction thereof In excess of 50 lineal meters		10.00
(i) Elevators, per unit		
(1) Up to 1,000 kg. capacity		4,000.00
(2) Above 1,000 kg. capacity		5,000.00
(3) Freight elevators		5,000.00
(4) Motor driven dumbwaiters		600.00
(5) Construction elevators For materials		2,000.00
(6) Car elevators		5,000.00
(j) Boilers, per unit		
(1) Up to 10 HP		400.00
(2) Above 10 HP to 30 HP		600.00
(3) Above 30 HP to 50 HP		800.00
(4) Above 50 HP to 70 HP		1,000.00
(5) Above 70 HP to 90 HP		1,200.00
(6) Above 90 HP to 100 HP		1,400.00
(7) Every HP or fraction thereof above 100 HP		4.00

The above rating shall be computed on the basis of one (1) sq.m. of heating surface for one (1) boiler HP.

(k) Pressurized Water Heaters, per unit except those used in single detached, duplex or multiple family dwellings.	P	200.00
(l) Water pumps and sewerage pumps for Building/structure used for commercial/ industrial purposes, per unit. Per HP or fraction thereof.		60.00
(m)Automatic fire extinguisher, per sprinkler head		4.00
(n) Stationary standby, internal combustion engine generating sets, per unit:		
(1) Up to 10 HP		300.00
(2) Above 10 HP up to 30 HP		400.00
(3) Above 30 HP up to 50 HP		500.00
(4) Above 50 HP up to 70 HP		600.00
(5) Above 70 HP up to 90 HP		700.00
(6) Above 90 HP up to 100 HP		800.00
(7) Every HP or fraction thereof above 100 HP		2.00
(o) Compressed air, vacuum, institutional and/or industrial gases, per outlet		10.00
(p) Other internal combustion engines, including cranes, forklifts, loaders, pumps, mixers, compressors, and the like, not registered with the LTO.		
(1) Up to 10 HP		200.00
(2) Above 10 HP up to 30 HP		260.00
(3) Above 30 HP up to 50 HP		320.00
(4) Above 50 HP up to 70 HP		380.00
(5) Above 70 HP up to 90 HP		440.00

(6) Every HP or fraction thereof above 90 HP 2.00
(q) Pressure vessels:
Per cu. m. or fraction thereof 60.00
(r) Other machinery/equipment
for commercial/industrial use
not elsewhere specified
per HP or fraction thereof 60.00
(s) Pneumatic tubes, conveyors, monorails
for materials handling, and additional existing supply
and/or exhaust duct works and the like
per lineal meter or fraction thereof 10.00
(t) Processing fee/or checking of plans 40.00
(u) Weighing Scale structures, per ton or fraction thereof..... 50.00

b) Annual Mechanical Inspection Fees:

1) Refrigeration and Ice Plant, per ton
(a) First 100 tons capacity ..... P 25.00
(b) Above 100 tons up to 150 tons 20.00
(c) Above 150 tons up to 300 tons 15.00
(d) Above 300 tons up to 500 tons 10.00
(e) Every ton or fraction thereof above 500 tons 5.00

Household or residential use of refrigerators, freezers, or fans are exempted from annual inspection.

2) Air conditioning system:
(a) Window type air conditioner, per unit ..... P 40.00
(b) Package or centralized air conditioning
system, per ton:
(1) First 100 tons 25.00
(2) Above 100 tons up to 150 tons 20.00
(3) Above 150 tons up to 300 tons 12.00
(4) Above 300 tons up to 500 tons 8.00
(5) Every ton or fraction thereof above 500 tons 8.00

Household or residential use of window type air conditions are exempt from the annual inspection:

3) Mechanical ventilation, per unit:
(a) Up to 1 HP ..... P 10.00
(b) Above 1 HP up to 5 HP 20.00
(c) Above 5 HP to 10 HP 40.00
(d) Above 10 HP up to 20 HP 80.00
(e) Every HP or fraction thereof above 20 HP 120.00
4) Escalators and moving walks, per unit 120.00
5) Elevators, per unit:
(a) Passengers elevators:
(1) First 5 landings 400.00
(2) Each landing above the 5th 50.00
(b) Freight elevators 400.00
(c) Motor driven dumbwaiters 50.00
(d) Construction elevators for materials 400.00
(e) Car elevators 500.00

Additional floor stops/landings shall be inspected and charged in accordance with above rates.

6) Boilers:

(a) Up to 10 HP	300.00
(b) Above 10 HP up to 30 HP	400.00
(c) Above 30 HP up to 50 HP	500.00
(d) Above 50 HP up to 70 HP	600.00
(e) Above 70 HP up to 90 HP	700.00
(f) Above 90 HP up to 100 HP	800.00
(g) Every HP or fraction thereof above 100 HP	4.00

Boiler rating shall be computed on the basis of one (1) sq. m. of heating surface for one (1) boiler HP.

7) Pressurized water heaters, per unit ..... P 120.00

Pressurized water used in single detached, duplex or multiple family dwellings are exempted from inspection fees.

8) Automatic fire extinguisher, per sprinkler head ..... P 2.00

9) Water pumps and sewage pumps for building structure for commercial/industrial purposes, per unit:

(a) Up to 1 HP	P 10.00
(b) Above 1 HP up to 3 HP	30.00
(c) Above 3 HP up to 5 HP	60.00
(d) Above 5 HP up to 10 HP	80.00
(e) Above 10 HP up to 20 HP	100.00
(f) Above 20 HP up to 30 HP	120.00
(g) Above 30 HP up to 40 HP	140.00
(h) Above 40 HP up to 50 HP	160.00
(i) Above 50 HP up to 60 HP	180.00
(j) Above 60 HP up to 70 HP	200.00
(k) Above 70 HP up to 80 HP	220.00
(l) Above 80 HP up to 90 HP	240.00
(m)Every HP or fraction thereof above 90 HP	2.00

Water pumps and sewerage pumps used in single detached or duplex family dwellings are exempted from inspection.

10) Standby generating sets, per unit

(a) Up to 10 HP	P 20.00
(b) Above 10 HP up to 30 HP	80.00
(c) Above 30 HP up to 50 HP	120.00
(d) Above 50 HP up to 70 HP	160.00
(e) Above 70 HP up to 90 HP	200.00
(f) Above 90 HP up to 100 HP	240.00
(g) Every HP or fraction thereof above 100 HP	2.00

11) Other internal combustion engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, per unit:

(a) Up to 10 HP	P 80.00
(b) Above 10 HP up to 30 HP	140.00
(c) Above 30 HP up to 50 HP	200.00
(d) Above 50 HP up to 70 HP	260.00
(e) Above 70 HP up to 90 HP	320.00
(f) Above 90 HP up to 100 HP	380.00
(g) Every HP or fraction thereof above 100 HP	2.00

12) Other machinery or equipment for commercial/industrial use not elsewhere specified, per unit:

(a) Up to ½ HP	P 6.00
(b) Above ½ HP up to 1 HP	20.00
(c) Above 1 HP up to 3 HP	40.00
(d) Above 3 HP up to 5 HP	60.00
(e) Above 5 HP up to 10 HP	80.00
(f) Above 10 HP up to 20 HP	100.00
(g) Above 20 HP up to 30 HP	120.00
(h) Above 30 HP up to 40 HP	160.00
(i) Above 40 HP up to 50 HP	200.00
(j) Above 50 HP up to 60 HP	240.00
(k) Above 60 HP up to 70 HP	280.00
(l) Above 70 HP up to 80 HP	320.00
(m) Above 80 HP up to 90 HP	360.00
(n) Above 90 HP up to 100 HP	400.00
(o) Every HP or fraction thereof above 100 HP	2.00

13) Pressure vessels, per cu. m. or fraction thereof	40.00
14) Pneumatic tubes, conveyors, monorails for materials handling, per lineal meter or fraction thereof	10.00
15) Testing/calibration of pressure gauge, per unit	24.00
16) Gas Meters: Each gas meter tested, proved and sealed:	
(a) Up to 10 lights	12.00
(b) Above 10 lights up to 50 lights	16.00
(c) Above 50 lights up to 100 lights	24.00
(d) Above 100 lights	40.00
17) Every inspection of mechanical rides used in amusement centers or fairs, such as Ferris wheels, merry go-round, roller coasters and the like, per unit	30.00
18) Compressed air, institutional and/or industrial gases, per unit	10.00
19) Weighing Scale structures, per ton or fraction thereof	30.00

Section 189. <u>Administrative Provisions</u>. ---

a) Any machinery or mechanical equipment installation within the jurisdiction of the City of Bacoor shall secure a Mechanical Permit from the City Engineer prior to installation.

b) A certificate of operation shall be issued for the continuous use of said machinery or mechanical equipment installation after compliance with health and safety and mechanical regulation requirements.

c) No business permit shall be issued by the Mayor's Office through the Business Permit and Licensing Office to commercial, industrial, agro-industrial, construction and institutional establishments without first registering at the City Engineer's Office.

d) Every boiler, internal combustion engine, mechanical apparatus moved by any motive power in permanent installation, shall be placed on a solid foundation, the construction of which shall be in accordance with approved plans and specifications accompanying the application of Mechanical Permit for such boiler, internal combustion engine, or mechanical apparatus, subject to the direction and supervision of the City Engineer or duly authorized representative.

ARTICLE 33
COMMON PROVISIONS APPLICABLE TO BUILDING, OTHER CONSTRUCTION AND MECHANICAL PERMITS/CERTIFICATES

Section 190. Payment of Fee. --- All fees mentioned in this Code shall be paid to the City Treasurer before the issuance of the Building and Other Constructions Permit/ Electrical Installation Permit/ Mechanical Permit.

Section 191. Administrative Sanctions. --- The non-issuance, suspension, revocation and/or invalidation of any Building and Other Constructions Permit/ Electrical Installation Permit/ Mechanical Permit and certificates of operation shall result in any, or all, of the following:

a) Imposition of surcharge or penalty;
b) Issuance of installation/operation/construction stoppage order; or
c) Imposition of administrative fines.

Section 192. Grounds for Non-Issuance, Suspension, Revocation and/or Invalidation of Permits/Certificates: --- The following ground may lead to the non-issuance, suspension, revocation, or invalidation of a permit or certificate covered by this Article:

a) Errors found in the plans and specifications;
b) Incorrect or inaccurate data or information found in the application;
c) Non-compliance with the terms and conditions of the permits;
d) Failure to commence the work within a period of one (1) year from the date of issuance of permit;
e) Suspension or abandonment of the work so authorized in the permit at anytime after it had been commenced for a period of one hundred twenty (120) days or more;
f) Unauthorized change, modification, alteration or addition in the approved plans and specifications and/or in the type of construction;
g) Failure to engage the services of a duly licensed architect or engineer to undertake the full time inspection and supervision of the installation or construction work and/or failure of the architect/engineer hired to keep at all times a logbook at the jobsite of the progress of construction/installation work;
h) Failure of the contractor, builder, engineer, or architect of the building or structure to submit the compact disc or digital video disc containing a JPEG version of the building plans and other related information to the City Engineer/Building Official; or
i) The commission or omission of any act that is similar or analogous to the foregoing.

Section 193. Issuance of Work Stoppage Order. --- The Building Official/City Engineer's Office shall conduct regular inspections of the mechanical installation and building/structure and/or repair and shall direct or order the stoppage of work based on any or all of the following grounds:

a) Non-compliance with the terms and conditions of the permit; or
b) Unauthorized change, modification or alteration in the approved plans and specifications for mechanical permit and/or violation or non-compliance with construction safety standards.

Section 194. Imposition of Administrative Fines. --- The Building Official/City Engineer shall prescribe and impose the fines not exceeding Five Thousand Pesos (P5,000.00) as provided in the succeeding Sections for the following cases, subject to the terms and procedures as hereunder provided:

a) Erecting, constructing, altering, repairing, moving, converting or demolishing a building or structure without a Building Permit;
b) Fabricating, constructing, installing, repairing, demolishing any mechanical work, plant, machinery or using or operating any mechanical work, plant, machinery or mechanical equipment without a certificate of operation;
c) Non-compliance with safety and mechanical regulation requirements; or
d) Failure to post the certificate of operation of boiler, machinery or mechanical equipment in a conspicuous place near the machine or equipment involved.

Section 195. Determination of Fines. --- For the violation of the preceding provisions, the Building Official/City Engineer shall determine the amount of fines to be imposed, taking into account the following considerations:

a) Light Violation --- For failure to post certificate of operation or construction permit.
b) Less Grave Violation --- For the use or operation without certificate or non-compliance with standard construction safety requirements; and
c) Grave Violation ---
   1) Construction without construction safety requirements or permit;
   2) Installation without mechanical permit; or
   3) Non-compliance with order to abate or remove/abolish unsafe construction or mechanical installation.

Fines in Pesos

	Light Violations	Less Grave Violations	Grave Violations
First Notice	P100.00	P1,000.00	P2,000.00
Second Notice	P100.00	P2,000.00	P3,000.00
Third Notice	P100.00	P3,000.00	P5,000.00

Section 196. Penalties. ---

a) A surcharge equivalent to one hundred percent (100%) of the value of the pertinent permit fee shall be imposed and collected from any person who shall construct, install, repair, alter, or cause any change in the use or occupancy of any building or parts thereof or appurtenances thereto without any permit.

b) All inspection fees shall be paid within twenty (20) days after inspection, otherwise a surcharge equivalent to twenty-five percent (25%) of the amount of the inspection fee that was not paid shall be imposed against the owner, contractor, or builder of the structure or building.

Section 197. Applicability of the National Building Code (P.D. 1096). --- The provisions of the National Building Code including the provisions on the rates of fees and charges, shall be given suppletory application in the issuance of permits under this Code. The enforcement of PD 1096 shall now be lodged with the City government pursuant to the pertinent provisions of the Local Government Code of 1991 and of this Ordinance.

Section 198. Administrative Provisions. --- No permit shall be issued by the City Engineer/Building Official unless a clearance is obtained from the Business Permit and Licensing Office (BPLO) that business taxes and other pertinent taxes, if any, have been paid by the permit applicant.

ARTICLE 34
EXCAVATION PERMIT FEES
(ROADS AND WATERWORKS)

Section 199. Imposition of Fees. --- The following fees and charges shall be collected from any applicant who shall make, or cause to be made, any excavation within the City of Bacoor:

a) Processing fee:
   1) Poles and house connections ..... P 20.00
   2) All other excavations 50.00

b) Excavation permit fees:
   1) For 50 lineal meters or less ..... P 200.00
   2) Over and above 50 lineal meters, per lineal meter 10.00
   3) Concrete curbs, for every lineal meter or fraction thereof 400.00
   4) For installation of wooden/concrete poles, per pole 25.00

c) Deposit for Restoration and Maintenance Work per sq. m. or fraction thereof
   1) Concrete-paved streets
      (a) 9" thickness ..... P 500.00
      (b) 8" thickness 450.00
      (c) 7" thickness 400.00
      (d) 6" thickness 350.00
      (e) 5" thickness 300.00
   2) Asphalt-paved streets 300.00
   3) Macadam-surfaced street 200.00
   4) Concrete sidewalk 400.00
   5) Curb and gutter, per lineal meter 300.00
   6) Concrete curbs, per lineal meter 200.00

(a) Restoration works and other consequential responsibilities or obligations over excavations after the completion of the underground works shall be done by the contractor/implementing agency.
For individual connections, the City Engineer shall supervise the restoration work.

(b) A cash deposit and/or performance bond for restoration cost of the project undertaken by the implementing agency (such as PLDT, MWSS, etc.) based on the schedule of restoration rates of the City government shall be made refundable one (1) month after the expiration of a one (1) year period.
For restoration works to be undertaken by contract, the contractor shall post a guaranty bond equivalent to the computed restoration cost. A certified Xerox copy of the guaranty bond posted to the implementing agency is acceptable.

(c) For individual connections, a cash payment for restoration works shall be made to the City government.

Section 200. Filing of Application. --- Applications for permit to undertake excavations shall be filed with the City Engineer. The permit shall be released within tem (10) working days after the submission of all requirements.

Section 201. Conditions for Permit. --- The permit to undertake excavations shall contain, among others, such conditions as may be necessary to ensure public safety and convenience. All such excavations shall be in accordance with the excavation and installation plans approved by the City Engineer.

Section 202. Exercise of Supervision. --- All excavation works shall be under the supervision of the City Engineer to ensure compliance with the installation plans and other conditions in the permit.

Section 203. Excavation Affecting Adjoining Properties. ---

a) Temporary support of adjoining property. --- The person causing any excavation to be made shall provide such sheet piling and bracing as may be necessary to prevent materials or structures of adjoining properties from caving in before permanent support shall have been provided for the sides of an excavation.
b) Permanent support of adjoining property. --- Whenever provisions are made for the permanent support of the sides of an excavation, the person causing such excavation to be made shall construct an appropriate retaining wall which shall be carried to a height sufficient to retain the soil of the adjoining area.
c) Entrance of adjoining premises. --- For the purpose of providing temporary support to adjoining premises, the person causing an excavation to be made shall get the consent of the owner of the adjoining premises to enter said premises and construct the temporary support. However, if such consent and entrance are not granted, the owner of adjoining premises shall be responsible for providing the necessary support, as the case may be, to his premises at his own expense, and for that purpose, he shall be given authority to enter the premises where the excavation is to be made.

Section. 204. Excavation Affecting Adjoining Structures. ---

a) Excavation more than four (4) feet deep. --- Whenever an excavation is carried to the depth of more than four (4) feet below the curb, the person causing the excavation to be made shall seek consent to enter the premises of adjoining structures at all times. If granted the consent of the owner of the adjoining structures to enter, he shall, at his own expense, preserve and protect from damage all existing structures, the safety of which may be affected by that part of the excavation which extends more than four (4) feet below the curb line. He shall support such structure by proper foundation. If the owner's consent to enter is not granted to the person causing the excavation to be made, it shall be the duty of the owner not granting the consent to make and provide the necessary foundations, and when necessary for that purpose, such owner shall be given authority to enter the premises where such excavation is to be made.
b) Excavations four (4) feet or less in depth. --- The person causing the excavation shall preserve the safety of the structures which may be affected by the excavation and protect them from injury and support them by proper foundation (except as otherwise provided in excavations more than four (4) feet deep); and when necessary for that purpose, the owner of the structures shall be given the authority to enter the premises where such excavations is to be made.

Section 205. Appropriate Markers and Guards. ---

a) The excavations shall be provided with appropriate markers and safety to travelling vehicles and pedestrians. Such markers and safety guards shall carry the identity of the person or agency undertaking the excavation.
b) In the event of death, injury and/or damages caused by the non-completion of such works and/or failure of the one undertaking the work to adopt the required precautionary measures for the protection of the general public or violation of any of the terms or conditions of the permit, the excavator with permit shall assume fully all liabilities for such death, injury or damage arising therefrom. For this purpose, the excavator with permit shall purchase insurance coverage to answer for third party liability.

Section 206. Insertion Prohibited. --- All excavations passing though canals and insertions through drainage or sewer pipes are strictly prohibited.

Section 207. Private Roads, Passageways, and Sidewalks. --- The City Engineer or his authorized representative shall have the authority to inspect all diggings and excavations being undertaken on all private roads, passageways, and sidewalks and to require that restoration of the excavated area meets the standard specifications prescribed by the City.

Section 208. Time of Payment and Surcharge for Late Payment. --- The fees imposed in this Article shall be paid to the City Treasurer before the permit to dig or to excavate is issued. Such permit is valid when the official receipt covering payment of the prescribed fees is attached thereto. A surcharge equivalent to twenty percent (20%) plus two percent (2%) interest per month of the value of the processing and excavation fees imposed in this Article shall be collected from any person or entity that commenced to dig or excavate before the permit was issued. **Provided:** that when the excavation work is started with due notice to the City government and after the lapse of ten (10) working days from the date of filing and acceptance of the application for Excavation Permit, no surcharge or penalty shall be imposed.

Section 209. Administrative Fines. ---

a) Imposition of Fines. --- Administrative sanctions not exceeding Five Thousand Pesos (P5,000.00) shall be imposed on the following cases:
   1) Excavating without an Excavating Permit;
   2) Non-compliance with Work Stoppage;
   3) Failure to post or display Excavation Permit in a conspicuous place in project site;
   4) Failure to install road/highway safety construction devices;
   5) Failure to install road signs and billboards.

b) Determination of Amount of Fines. ---
   1) Light Violation
      (a) Failure to post Excavation Permit in conspicuous place in project site.
   2) Less Grave Violation
      (a) Non compliance with work stoppage order;
      (b) Excavating without excavation permit;
      (c) Failure to restore the excavated portion of the street according to each approved work schedule.
   3) Grave Violation
      (a) Failure to install road/highway safety construction devises;
      (b) Failure to restore the excavated portion of the road right-of-way to its original conditions;

(c) Non-compliance with work stoppage order for excavating without an Excavation Permit.

c) Schedule of Fines.

Violation	Light	Less Grave	Grave
Minimum	P100.00	P500.00	P1,000.00
Medium	P200.00	P1,500.00	P3,000.00
Maximum	P300.00	P3,000.00	P5,000.00

The above fines shall be imposed as follows:

1) Minimum fine --- for failure to comply with the terms of the first notice.
2) Medium fine --- for failure to comply with the terms of the second notice.
3) Maximum fine --- for failure to comply with the terms of the third notice.

Section 210. Revocation of Permits. --- Permits issued under this Article may be revoked or canceled in cases of emergency, when public interests so demands or for non-compliance with the conditions of the permit.

Section 211. Penalties. Any person violating any of the provisions of this Article shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than thirty (30) days nor more than six (6) months, or both, at the discretion of the court. In case of a corporation, partnership or association, the president, manager or the person-in-charge of the project shall be liable therefor.

Section 212. Administrative Provisions. --- No permit shall be issued by the City Engineer/Building Official unless a clearance is obtained from the Business Permit and Licensing Office (BPLO) that business taxes and other pertinent taxes, if any, have been paid by the permit applicant.

ARTICLE 35
PROCESSING FEE FOR SUBDIVISION AND CONDOMINIUM PROJECTS/ACTIVITIES

Section 213. Imposition of Fees. --- Owners or operators of housing subdivisions and condominiums shall pay the following fees to the City Treasurer based on the order of payment by the City Planning and Development Coordinator or his duly authorized representative based on the following schedule:

a) Approval of the Subdivision Plan
   1) Preliminary processing fees
      (a) For the first 2 hectares ..... P 200.00
      (b) For every additional hectare
          Or fraction thereof 50.00
   2) Final processing fees
      (a) Subdivisions having density
          of 66 to 100 families/ gross hectare,
          or a fraction thereof 250.00
      (b) Subdivisions having density
          of 21 to 65 families/ gross hectare,
          or a fraction thereof 350.00

      (c) Subdivisions having density

of 66 to 100 families/ gross hectare, or a fraction thereof	450.00

3) Alteration of plans fees same as final processing fees.

b) Approval of Condominium Plan

1) Preliminary processing fees	P 200.00
2) Final Processing Fees	
(a) Per square meter of the total land area	2.00
(b) Per square meter of the floor area of building	1.00

3) Alteration of plan fees, same as final processing fees.

4) Conversion of existing structures to condominiums

(a) Per square meter of the total land area	2.00
(b) Per square meter of the floor area of building	1.00

c) Final Inspection Fees and Issuance of Certificate of Completion

1) Subdivision:

(a) Subdivisions having density of 66 to 100 families/ gross hectare, or a fraction thereof	P 120.00
(b) Subdivisions having density of 21 to 65 families/ gross hectare, or a fraction thereof	180.00
(c) Subdivisions having density of 66 to 100 families/ gross hectare, or a fraction thereof	240.00

2) Condominium:

(a) Per square meter of the total land area	2.00
(b) Per square meter of the floor area of building	1.00

d) Application for the following:

1) Advertisement approval	P 60.00
2) Cancellation/reduction of performance bond	120.00
3) Lifting of suspension license to sell	120.00
4) Extension of time to complete development	120.00
5) Exemption from cease and decease order	120.00
6) Clearance of mortgage	120.00
7) Change of name/ownership	120.00

e) Approval of Industrial Subdivision Plan

1) Preliminary processing/ locational clearance fees:

(a) For the first 5 hectares	200.00
(b) For every additional hectare or Fraction thereof	50.00

2) Final processing fees, whichever is higher:

(a) Industrial subdivision, per square Meter of the total land area	1.50
(b) Or per hectare or fraction thereof	450.00

3) Alteration of Plan Fees, same as final processing fees.

4) Final Inspection Fees and Issuance of Certificate of Completion:

(a) Industrial subdivisions per hectare or fraction thereof	25.00

Section 214. Review of Plans. --- A committee composed of the City Engineer, as Chairman, Building Official and City Planning and Development Officer as members shall review all subdivision and condominium plans. The City Engineer, or his duly authorized representative, shall verify and inspect based on the above schedule.

Section 215. Administrative Provisions. --- The City Engineer/Building Official shall not issue any plan approval unless a clearance is obtained from the Business Permit and Licensing Office (BPLO) that business taxes and other pertinent taxes, if any, have been paid by the permit applicant.

ARTICLE 36
ZONING AND/OR LOCATIONAL CLEARANCE FEES

Section 216. Imposition of Fees. --- The following fees for zoning and/or locational clearance for land use shall be collected from the owners and/or contractors of land development, construction, renovation, and expansion projects:

a) Application/Filing Fee --- For every application for locational clearance irrespective of whether approved or not, motions for reconsideration, reclassification and for filing of complaint, as follows:

1) Locational clearance	P 50.00
2) Motion for reconsideration	200.00
3) Petition/request for reclassification	700.00

This excludes the cost of reclassification proceedings, such as production/reproduction of maps and other documents, public hearings and publication that likewise shall be charged to the applicant/proponent.

4) For filing complaint, except those involving pauper-litigants which shall be free of charge	P 50.00

b) Zoning and Land Use Verification Fee. --- Fees for zoning and land use verification shall be based on the following:

1) Residential	P 75.00
2) Commercial and industrial	300.00
3) Social, Educational, Institutional	150.00
4) Ancillary – according to the category of principal building/structure.	

c) Processing Fee (per sq. m. of total floor area):

1) Residential (single detached and duplex type)	P 0.65
2) Commercial establishments including apartments, mass housing, town houses constructed primarily for gain purposes	1.50
3) Industrial Establishments	2.25
4) Institutional (schools, hospitals, etc.)	1.10
5) Memorial parks/cemeteries	0.20
6) Agro-Industrial	
(a) Manufacturing	2.25
(b) Non-manufacturing	1.10
7) Telecommunications towers	2.25
8) Billboards	1.80
9) Yards utilized for commercial purposes	0.65
10) Yards utilized for industrial purposes	1.10
11) All types of renovation – 75% of prescribed rates	
12) Renewal of Temporary Use Permit	30.00

13) Payment under schedule (a) shall be made prior to acceptance of application.

14) Payment under schedule (b) shall be made prior to the release of approved application.
15) Government projects except government owned or controlled corporations are exempt from paying the prescribed fees.

d) On business:

Location clearance / certificate of conformance and certificate of non-conformance:

1) Land use verification fee	P 345.00
2) Processing fee	345.00
3) Sari-sari stores	345.00
4) All other businesses	545.00

Section 217. Application and Certification. --- Applicants for locational clearance for conforming project or activity shall submit their application to the City Planning and Development Officer. After due verification and inspection conducted by the said official or his duly authorized representative, a certificate therefore shall be issued stating, among others, that the subject property, business, buildings, renovation, expansion are in conformity with the existing zoning classification of the City.

Section 218. Payment of Fees. --- The fees imposed in this Articles shall be paid to the City Treasurer before the permit to develop land, construct, renovate and expand, in the City of Bacoor is issued.

ARTICLE 37
SANITARY INSPECTION AND HEALTH CERTIFICATE FEES

Section 219. Sanitary Inspection Fee. --- Every owner/operator of business, industrial, commercial, or agricultural establishments, buildings or houses for rent shall secure sanitary 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) Financial institutions such as banks, pawnshops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers.	
Main Office	P 325.00
Every branch office	250.00
b) Gasoline service and filling stations	475.00
c) Private hospitals	700.00
d) Medical clinics, Lying-in Clinics; and Veterinarian Clinic	325.00
e) Dwellings and other spaces for lease or rent	
Hotels, motels, apartelles, pension inns, drive inns:	
With more than 150 rooms	P 700.00
With 100 to 149 rooms	550.00
With 50 to 99 rooms	400.00
With 25 to 49 rooms	300.00
With less than 25 rooms	200.00
Apartments, per door	50.00
Houses for rent, per sq. m.	1.00
Dormitories, lodging or boarding houses with accommodations for:	
40 or more boarders or lodgers	475.00
15 to 39 boarders or lodgers	325.00
Less than 15 boarders or lodgers	250.00
f) Institutions of learning	550.00

g) Media facilities ..... P 250.00
h) Telegraph, teletype, cable and wireless communication companies 250.00
i) Telephone, electric and power companies:
Main Office 400.00
Every branch office 250.00
j) Administration, display offices, And/or offices of professionals 100.00
k) Peddlers 50.00
l) Lending investors 250.00
m) Manufacturers, producers, foundry shops, laboratories, privately owned markets, shopping centers, *talipapas*, and warehouses 700.00
n) Amusements places, such as theaters, coliseums, sauna baths, massage clinics, operators of golf course, cockpit arenas, bowling alleys, stadia 700.00
o) Other amusement places not mentioned above 500.00
p) Importer, exporter and wholesaler 700.00
q) Public eating places, such as restaurant, refreshment parlor, *carinderia*, etc.
Public eating places with less than 50 personnel 700.00
Public eating places with less than 50 personnel 500.00
r) Establishments offering services such as welding, vulcanizing, printing, publishing tailoring, barbering, and other similar services 450.00
s) Funeral parlors 500.00
t) Junkshops 300.00
u) Water refilling stations 300.00
v) Retailers and other establishments not included in the above 200.00

In cases where a single person, partnership, or corporation conducts or operates two or more businesses in one place or establishment, the sanitary inspection permit fee shall be imposed on the business with the highest rate.

w) Occupancy sanitary permit fees shall be imposed on newly constructed buildings/dwelling houses, as follows:
1) Residential P300.00
2) Commercial P400.00
3) Industrial P500.00

During the processing of the Building Permit, the application for the same should pass through the City Health Officer to ensure compliance with the foregoing.

x) Other Charges:
1) Laboratories conducting the following:
a) Sputum Examination ..... P 65.00
b) Gram's Staining for VD Clearance 65.00
c) Routine Stool Examination 30.00
d) Water Analysis - Bacteriological 200.00
e) Pap's Smear 80.00
2) User Charges
a) HIV/AIDS Seminar Fee 100.00
b) Insect and Vermin Control Fee 300.00
c) Massage Course Seminar Fee 200.00

3) Clinical Services
   a) Registration ..... P 30.00
   b) Normal Delivery Fee 422.00
   c) Local Anesthesia 40.00
   d) Abnormal Delivery Fee 540.00

Section 220. Health Certification Fee. --- All persons employed in business establishments engaged in food, entertainment, and personal services are required to undergo medical and physical examination given by government hospitals, medical clinics, and those private hospitals and medical clinics that may be accredited for the purpose. Based on the favorable results of the medical and health examination and upon payment of an annual fee of One Hundred Fifty Pesos (150.00) to the City Treasurer, the applicant shall be issued a chronologically numbered and serialized health certificate. The City Health Department shall keep a file copy of the results of the medical and physical examination.

ARTICLE 38
POLICE CLEARANCE FEES

Section 221. Police Clearance Fees. --- The following police clearance fees shall be collected for each issuance thereof:

a) For employment, scholarship, study grant, for other purpose not herein specified ..... P 50.00
b) For firearms permit application 200.00
c) For a change of name 100.00
d) For passport or visa application 150.00
e) For application for Filipino citizenship 500.00
f) Police clearance as PNP requirement 100.00
g) Mayor's clearance as PNP requirement 100.00
h) MTC clearance as PNP requirement 100.00
i) Certification that the document is a certified true copy ..... 50.00 (for the first ten (10) pages of the document; additional One Peso for each succeeding page)

In addition to the above fees, the following service charges shall be collected:
j) Verification fee 20.00
k) Finger printing 30.00
l) Photo, if taken by the agency 50.00

Any renewal of police clearance certificate shall be charged the same rate as above, except those renewed within a year upon request of the party to whom the same was issued which shall be charged fifty percent (50%) of the regular rate.

Section 222. Exemption. --- The fee shall not be collected from officials and employees of the local and national government whose requests are related to official business.

Section 223. Payment of Fees. --- The fees shall be paid to the City Treasurer or his duly authorized deputies upon issuance of an order of payment made after the application or police clearance was presented.

ARTICLE 39
CIVIL REGISTRATION FEES

Section 224. Imposition of Fees. --- The following fees shall be collected for the corresponding services rendered by the City Civil Registrar:

a) Marriage Fees:
1) Marriage Application fee ..... P 200.00
2) Sale of Marriage Application Form (one set) 50.00
3) Marriage license 100.00
4) Solemnization Fee 500.00
5) Family planning 50.00

b) Registration Fees on the status of person:
1) For registration of delayed marriage contract ..... P 200.00
2) Per guardianship or custody of minor 500.00
3) Per registration of a legal separation 500.00
4) Per registration of annulment/declaration of nullity of marriage 500.00
5) Per registration of foreign decree of divorce 500.00
6) Per registration of naturalization 1,000.00
7) Decree of adoption (foreign and local) 1,000.00
8) Judicial order for correction of entry 500.00
9) Per registration of name 500.00
10) Per registration of aliases 200.00
11) Per affidavit or oath of allegiance Of a wife and/or children of citizenship 100.00
12) Election of Filipino citizenship 1,000.00
13) Judicial recognition, determination or acknowledgment of paternity or affiliation 500.00
14) Affidavit to use surname of father (RA 9255) 300.00
15) Out-of-town reporting of birth 200.00
16) Delayed registration of birth, marriage, or death 200.00
17) Per registration of supplementary reports or Documents as additional data 200.00
18) Per registration of other legal documents 300.00
19) Legitimation 400.00
20) Foundling 500.00
21) Repatriation 1,000.00
22) Presumptive Death 1,000.00
23) Birth, Marriage and Death Certificate Forms 50.00

c) RA 9048/ RA 10172:
1) Change of first name ..... P 3,000.00
2) Change of month and day of birthdate 3,000.00
3) Change of entries (as to sex) 3,000.00
4) Correction of clerical error 1,000.00
5) Migrant petition (clerical error) 500.00
6) Migrant petition (Change of First Name/ Sex/ Date of Birth 1,000.00
7) Certificate of finality 200.00

d) Issuance of Certified True Copies/Certification of any – P100.00 per page
Registration Document:
1) Certification of Endorsement P100.00
2) Certification of no records 200.00
3)Certificate of Birth Destroyed 200.00
4) Certificate of Availability of Birth,
Marriage and Death Records 200.00

Section 225. Time of Payment. --- The fees shall be paid at the City Treasurer's Office upon order of payment issued by City Civil Registrar before the release of the document.

Section 226. Exemption. --- The herein prescribed fees shall not be collected on certifications/certified copies of documents for official use at the request of a court or government office.

ARTICLE 40
CEMETERY FEES

Section 227. Cemetery Fees. --- The following cemetery fees shall be collected for the use of all cemetery lots or graves located within the City:

a) Permit fees for Cadaver disposition:

1) Registration ..... P	200.00
2) Burial permit	200.00
3) For exhumation of cadaver	300.00
4) Removal of cadaver/disinterment	300.00
5) Entrance from other municipality/city	300.00
6) Transfer to other municipality/city	300.00
7) Cremation permit.....	300.00
8) For construction permit in public/private cemeteries	
For niche.....	200.00
For garden terrace (for private cemeteries only)	300.00
For mausoleum (for private cemeteries only)	500.00
9) Utility Fee	50.00
10)Excavation for burial purposes	200.00
11)Transfer of bones	200.00

b) Rental Fees for Public Cemetery Lot or Grave within the Maliksi Public Cemetery:

There shall be collected the following rental fees for a lease of five (5) years:

1]	For built-in niches	
	Bottom niche	P 1,600.00
	Upper niche	1,500.00
2]	Niche constructed over another	200.00
3]	Interment in old niche	200.00
4]	Lot without niche, adult	20.00
	Lot without niche, child	10.00
5]	Reopening of niche	30.00
6]	Rental of burial lot consisting	

of the following:

9 sq.m. (3.0 m. x 3.0 m.)	450.00
10 sq.m. (4.0 m. x 2.5 m)	500.00
Renewal every five (5) years	
9 sq.m.	450.00
10 sq.m.	500.00

The following fees shall be charged exclusively for the use of the lots, niches, and graves located at the Molino Public Cemetery:

a) For Built-In Niches

Bottom Niche ----------	P 3,000.00
Middle Niche ----------	3,000.00
Upper Niche ----------	3,000.00

b) Rental of burial lot with a minimum area of two (2) and one half (1/2) sq. meters (1m x 2.5) at Five Thousand Pesos (P5,000.00) per square meter.

c) Burial Permit ---------- P 500.00

d) Renewal of lease every five (5) years

First Renewal ----------	(P 3,000.00) per sqm
Second Renewal ----------	(P 1,000.00) per sqm

e) Maintenance Fee ---------- P 400.00 per year

Section 228. Time of Payment. --- The fees shall be paid to the City Treasurer, upon order of payment issued by City Civil Registrar. In case of failure to pay the rental fee for niches, graves or plots, the remains of the departed shall be exhumed with utmost care and reverence. The grave, niche, or plot shall then be declared vacant. The remains shall thereafter be deposited in graves, niches or jars as may be expedient, with proper identification, and shall be handled with utmost care and reverence.

Section 229. Surcharge for Late Payment. --- Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge equivalent to ten percent (10%) of the original amount of the fee due, such surcharge to be paid at the time and in the same manner as the fee due.

Section 230. Interest for Late Payment. --- In addition to the surcharge imposed herein, there shall be imposed an interest of five percent (5%) per annum from the due date until the fee is fully paid.

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

Section 231. Administrative Provisions.

a] Permit to Construct. Any construction of whatever kind or nature in the public cemetery, whether temporary or perpetual use shall only be allowed upon issuance of the corresponding permit by the City Mayor, upon recommendation of the City Health Officer.

b] Renewal of Lease. In case a lessee intends to renew the lease after its termination, he must inform the City Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding rental fees therefore.

c] Register. The City Treasurer shall keep a register on account of the cemetery, together with such additional information as may be required by the Sangguniang Panlungsod.

d] Cremation Permit Fee. The cremation permit fee shall not be charged if the cadaver shall be buried underground or in a niche.

e] Burial Permit Fee. The burial permit fee shall not be charged if the cadaver shall be cremated.

f] Utility Fee. The utility fee for water and electricity shall not be raised without the permission of the Sangguniang Panlungsod by way of an ordinance. The said fees shall only be collected if the relatives of the departed used electricity or water during their visit. The said fees shall be collected on the day the visit took place. The utility fees collected by the owners of private cemeteries shall be reflected as part of their income and shall be subject to the appropriate taxes. The operators of private cemeteries shall issue official receipts for the utility fees they collected. The utility fees collected by the administrators of the public cemeteries covered by this Code shall be remitted to the City Treasury. The administrators of public cemeteries shall issue official receipts for the utility fees they collected.

ARTICLE 41
FIRE SAFETY INSPECTION FEE

Section 232. Imposition of Fees. --- Any person, natural or juridical, who uses or occupies any building or structure or who shall keep or store in his place of business or any place in the City of Bacoor, or transport or convey over the streets of the City any flammable, explosive, or highly combustible material, shall first secure a permit from the City Building Official in coordination with the City Fire Marshall, and pay the corresponding annual fire safety inspection fees and permit fees therefor that shall be assessed based on the following:

a) Annual Fire Safety Inspection Fee:
   1) For the use or occupancy of buildings, structures, facilities, or their premises including the installation of fire protection and fire safety equipment:
      (a) Assembly buildings such as leisure halls, theaters, auditoriums, cockpits, grandstands, boxing arenas, convention halls, concert halls, race tracks, sports complexes and the like ..... P 300.00
      (b) Education/Institutional buildings such as schools, universities, hospitals, nursery and kindergarten schools, day care centers, civic centers, and the like 300.00
      (c) Industrial/commercial buildings or establishments, retailers/ wholesalers, distributors, importers, exporters, manufacturers, producers, assemblers, distillers and compounders, brewers 300.00
      (d) Eateries 200.00
      (e) Amusement places, such as night clubs, sauna and bath houses, pub houses, disco, beer houses, bar, cocktail lounges, etc. 200.00
      (f) Service contractors 100.00

(g) Lessors of real property, per unit, and hotels, pension inns, motels, boarding houses, per unit/chamber/room 100.00
(h) Office of professionals 100.00
(i) Other buildings and structures not specifically mentioned 100.00

2) Storage Occupancies:
(a) Lumberyards ..... .P 350.00
(b) Combustible solids 350.00
(c) Flammable liquids 350.00
(d) Flammable gases 350.00
(e) Warehouse (highly combustible materials) 300.00
(f) Warehouse (low combustible materials) 200.00
(g) Parking garage 200.00
(h) Cold storage 300.00
(i) Grains and foods 200.00
(j) Others 100.00

3) Processing of Building Plans:
(a) Residential .....P 100.00
(b) Commercial 200.00
(c) Industrial 200.00
(d) Others 100.00

4) For storage handling and/or use/installation of liquefied petroleum or other types of compressed gas system in bulk storage, per gallon of water capacity:
(a) Not more than 500 gals. .....P 200.00
(b) Over 500 gals. up to 2,000 gals. 300.00
(c) Over 2,000 gals up to 5,000 gals. 600.00
(d) Over 5,000 gals up to 50,000 gals. 1,500.00
(e) Over 50,000 gals up to 200,000 gals 2,000.00
(f) Over 200,000 gals up to 500,000 gals 2,500.00
(g) Every additional 1,000 gals. or a fraction thereof in excess of 500,000 gals. 50.00

5) For liquefied gas installation not in bulk, per gallon of water capacity:
(a) 5 up to 20 gals .....P 30.00
(b) Over 20 gals up to 50 gals 40.00
(c) Over 50 gals up t0 100 gals 50.00
(d) Over 100 gals up to 200 gals 60.00
(e) Over 200 gals up to 300 gals 70.00
(f) Over 300 gals up to 500 gals 80.00
(g) Every additional 100 gals in excess of 500 gals. 70.00

6) For transportation and/or conveyances of explosives, flammable or combustible materials by means of motor vehicle or other means of transportation per month .....P 100.00

b) Permit Fee:

The Permit Fee shall depend on the degree of hazard as assessed by the City Building Official in coordination with the City Fire Marshall based on the following factors:

1. Construction of material used;
2. Combustibility of contents;
3. Type of occupancy;
4. Load capacity or number of occupants normally present;
5. Height from the ground level;
6. The longest horizontal distance that an occupant of firefighter will travel to escape of fight a fire respectively;

7. Fire safety construction and/or protective and warning system present or installed; and
8. Other similar or analogous factors.

Classification of Degree of Hazard

Hazard A	P2,000.00
Hazard B	P1,500.00
Hazard C	P1,000.00
Hazard D	P 500.00
Hazard E	P 200.00

In addition, the basis and computation of the fees due shall include the following:

1) 0.01% of the assessment value of building or structure payable annually;
2) 2% of the gross sales of companies, persons or agents selling fire fighting equipment, appliances or devices, including hazard detection and warning system; and
3) 10% of all fees prior to issuance of pertinent permit of license under Section 1.206 PD 1185 (also known as the Fire Code of the Philippines).

Section 233. Time of Payment. --- The fees imposed in this Article shall be paid to the City Treasurer, upon order of payment issued by the City Building Official, upon filing of the application for Fire Safety Permit and upon renewal of the same every year within the first twenty (20) days of January of each year.

Section 234. Administrative Provisions. –

a) The City Building Official, in coordination with the City Fire Marshall, or their duly authorized representatives, shall conduct an annual and periodic inspection of all establishments, buildings, structures and entities covered by this Article to determine compliance with fire safety rules and regulations. Unless otherwise provided by this Article and other existing ordinances the inspection shall conducted annually before the granting of the permit therefore.

b) The City Building Official, in coordination with the City Fire Marshall, shall have supervision over the location and manner of storing and transporting flammable, explosive, and combustible materials, and installing gas system or cooking appliances in the City of Bacoor, subject to the rules and regulations on fire prevention and protection. If in his judgment, the location or manner of storing such materials, and the installation of the gas system or cooking appliances are improper and would serve as fire hazards, he shall issue an order to the owner/administrator of the building so that appropriate measures can be undertaken with respect to proper storage and care within twenty-four (24) hours from receipt of the order.

c) No permit shall be issued for the conveyance of gun powder, dynamite explosives, blasting supplies or ingredients thereof unless a permit has been secured from the proper government agency.

d) Any building or structure which is declared by the City Building Official/City Fire Marshall as a fire hazard to adjoining establishments shall be removed or renovated in accordance with the applicable rules and regulations within thirty (30) days from receipt of the order from the City Building Official or City Fire

Marshall, for buildings whose assessed value does not exceed Five Thousand pesos (P5,000.00). For buildings whose assessed value exceeds the above value, the order shall be carried within sixty (60) days.

Section 235. Penalty. --- Any violation of the provisions of this Article shall be punished by:

a) First Offense --- a fine of not less than Two Thousand Pesos (P2,000.00) but not more than Five Thousand Pesos (P5,000.00).

b) Second Offense --- Abatement and Forced Removal of fire hazard.

c) Third Offense --- Revocation of permit or closure, in addition to the fine mentioned in paragraph (a), or imprisonment of not less than Six (6) months but not more than Two (2) years, or both such fine and imprisonment, at the discretion of the court.

ARTICLE 42
SECRETARY'S FEES

Section 236. Imposition of Fees. --- There shall be collected the following fees from all persons requesting for a copy of office records and documents from offices of the local government of the City of Bacoor:

1) When the copy to be furnished is in printed form, in whole or in part, for each page (double the fee if there are two pages in a sheet) ..... P	20.00
2) For each certificate of correctness (with seal of office written on copy or attached thereto	10.00
3) Xerox or any copy produced by copying machine, per page	10.00
4) Fees for verification of records	20.00
5) Certified true copies of any document, (for the first ten [10] pages of the document) ..... (Additional One Peso [P1.00] for each succeeding page)	100.00
6) Certified true copies of tax declaration, per tax declaration	50.00
7) Certification fees (with or without property)	50.00
8) Annotation fees on any document	50.00
9) Certification as to sketch or location plan including tax map	200.00
10) Issuance of clearance certificate	
(a) For passport	150.00
(b) For presentation in court	100.00
(c) For all other purposes	50.00
11) Registration of any other legal document for record purposes	50.00
12) Mayor's Clearance	50.00
13) PLEB clearance	50.00
14) EDP Verification (RED/Assessor) w/ print-out	25.00
15) All other clearances issued by offices of the City Government	50.00

Section 237. Exemption. --- The Fees imposed in this Article shall not be collected for copies furnished to other offices or branches of the government for official business except for copies required by the court at the request of the litigants, in which case charges shall be made in accordance with the above schedule. Also exempted from paying the foregoing fees are indigents armed with a valid Certificate of Indigency issued by the City Social Welfare and Development Officer or his duly authorized representative.

Section 238. Time of Payment. --- The Secretary's Fee shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

ARTICLE 43
SLAUGHTER AND PERMIT FEE

Section 239. Imposition of Fees. --- Every person who has animals or fowls slaughtered in any duly licensed slaughterhouse in the City shall pay the following fees:

1) Permit Fees:
   Large cattle, per head .....P 5.00
   Hogs, per head 3.00
   Goats, sheep, and the like, per head 3.00
   Fowls, per head 0.30

2) Slaughter Fee for Public Consumption:
   Large cattle, per head .....P 50.00
   Hogs, per head 15.00
   Goats, sheep, and the like, per head 10.00
   Fowls, per head 0.30
   Others, per head 1.00

3) Corral Fee (per day):
   Large cattle, per head .....P 300.00
   Hogs, per head 200.00
   Goats, sheep, dog, cat, fighting
   cocks ..... 100.00 (per head)
   Other animals not mentioned 50.00

4) Post Mortem Fee:
   Large cattle, per kilo ..... P 0.50
   Hogs, per kilo 0.40
   Goats, sheep, and the like, per kilo 0.30
   Fowls, per head 0.20
   Others, per kilo 0.20

5) Inspection Fee for all meat slaughtered outside and brought in to the City of Bacoor:
   Large cattle, per head .....P 30.00
   Hogs, swine per head 20.00
   Goats, sheep, and the like, per head 10.00
   Fowls, per head 0.20
   Others, per head 0.20

Section 240. Time of Payment. ----

a] Permit fee. The fee shall be paid to the City Treasurer upon application for a permit to slaughter with the City Health Officer/City Veterinarian or any City Officer designated by the Mayor.

b] Slaughter and Post-mortem inspection fee. These fees shall be paid to the City Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse or after the post-mortem inspection as the case may be, before the slaughtering of the animal if it takes place elsewhere outside the slaughterhouse.

c] Corral fee. The fee shall be paid to the City Treasurer before the animal is kept in the City corral or any place designated as such. If the animal is kept in the corral beyond the period paid for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 241. Condemned Animals. --- No condemned animal or fowl shall be slaughtered or if already slaughtered be moved out of the slaughterhouse except for immediate destruction of the carcass and viscera. No fee shall be collected on an animal that has been condemned by the City Veterinarian/City Health Officer.

Section 242. Permit to Slaughter. --- Before any animal or fowl is slaughtered for public or private consumption , a Permit therefor shall be secured from the City Veterinarian/City Health Officer and the corresponding fees prescribed herein shall be collected by the City Treasurer.

Section 243. Administrative Provisions. ---

a] The slaughter, of any kind of animal intended for sale, shall be done only in the City slaughterhouse designated as such by the Sangguniang Panlungsod. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold or offered for sale.

b] Before issuing the permit for the slaughter of large cattle, the City Treasurer shall require for branded cattle, the production of the certificate of ownership if the owner is an applicant, or the original certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the owner is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee be collected therefore. For unbranded cattle that have not yet reached the age of branding, the City Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animals for which permit to slaughter has been requested. For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefore before the slaughter permit is granted.

c] The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

d] In case of conflict of the foregoing administrative provisions stated in this Section with the pertinent provisions of City Ordinance No. 2013-057 ("**The Slaughterhouse and Meat Trading Regulation Code of Bacoor**"), the administrative provisions of the said ordinance shall prevail.

Section 244. Penalty. --- Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Two Thousand Five Hundred Pesos (P 2,500.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE 44
SPECIAL PERMIT FEES FOR THE OPERATION OF COCKPITS

Section 245. Application. --- Applicants intending to operate a cockpit shall file an application prescribed therefore with the Office of the Mayor through the Business Permits and Licensing Office. The application shall be supported by a copy of the authority granted by the Sangguniang Panlungsod; provided, however, that the provisions of the Cockfighting Law shall be applicable.

Section 246. Imposition of Fees. --- The following fees shall be paid to the City Treasurer:

1) Mayor's permit fee (annually)	P 10,000.00
2) Registration Fee (annually)	5,000.00
3) Business Tax (annually)	10,000.00
4) Plasada	1% of total bets
5) Soltada	
a) Regular/ordinary, per fight	50.00
b) Special cockfight and derby not more than One (1) day, per fight	75.00
c) Derby with more than one (1) day, per fight	200.00
6) Other permit fees	
Annual Fee	
a) Promoter	P 1,000.00
b) Pit Manager	500.00
c) Referee or sentenciador	300.00
d) Bet manager (kasador)	500.00
e) Bet taker (kristo)	200.00
f) Cashier	200.00
g) Gaffers (mananari)	200.00
h) Matchmaker	200.00
i) Gater	200.00
j) Cock doctor	200.00
k) Handler	200.00
7) Special permit fees for special cockfight shall be paid:	
a) International derby, per fight	P 10,000.00
b) Special cockfights with no derby	1,000.00
c) Special cockfights with one (1) day derby	2,000.00
d) Special cockfights with more than one (1) day derby	4,000.00

Section 247. Time of Payment. --- The fees imposed under Item Nos. 1 and 4 shall be paid annually within the first twenty (20) days of January of each year, while those mentioned in Item Numbers 2, 3 and 5 shall be paid within the first five (5) days of the week next following.

Section 248. Administrative Provision. --- Only licensed referees and bet takers shall officiate in cockfights held in this City. No operator or owner of a cockfight shall allow any gaffer, referee, bet taker, pit manager or promoter inside the cockfight who has not secured the permit and paid the fee herein required.

Section 249. Penalty. --- Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

Section 250. Applicability Clause. --- The provisions of P.D. 449, otherwise known as the Cockfighting Law of 1974, and such other pertinent laws, shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

ARTICLE 45
PERMIT FEES FOR FIRING RANGE

Section 251. Imposition of Fees. --- Every person or entity who shall establish, operate and maintain a gun club within the City of Bacoor shall first secure a permit from the City Mayor through the Bureau of Public Order and Safety and pay the corresponding annual fees:

1 – 5 firing ranges	P1,000.00
6 – 10 firing ranges	P2,000.00
More than 10 firing ranges	P4,000.00

Section 252. Administrative Provisions. ---

a) The prerequisites of law relative to the establishment, operation, and maintenance of firing ranges should be strictly complied with before a permit shall be issued.
b) Upon the order of the City Mayor, the Bureau of Public Order and Safety shall have the authority to inspect firing ranges to ensure that the standard specifications relative to public safety are strictly complied with.

Section 253. Time of Payment. --- The annual fees imposed shall be paid to the City Treasurer upon order of payment given by the Bureau of Public Order and Safety and renewable on or before the prescribed period.

ARTICLE 46
SPECIAL PERMIT FOR COLD STORAGE AND ICE PLANTS

Section 254. Imposition of Fees. --- Every person or entity that shall use cold storage units and ice plants for business within the City of Bacoor shall first secure a permit from the City Mayor through the City Engineer and pay the corresponding annual fees.

Refrigeration or cold storage units with the following total cold storage capacity shall pay the following fees:

Not exceeding 5 cu. m.	P 200.00
Over 5 to 15 cu. m.	350.00
Over 15 to 25 cu. m.	600.00
Over 25 to 35 cu. m.	1,000.00
Over 35 to 50 cu. m.	1,500.00
Over 50 cu. m.	2,000.00

Section 255. Time of Payment. --- The fees imposed shall be paid to the City Treasurer upon order of payment given by the City Engineer and renewable on or before the prescribed period.

ARTICLE 47
SPECIAL PERMIT FEES FOR LUMBERYARDS

Section 256. Imposition of Fees. --- Every person or entity who shall establish, operate, and maintain lumberyards within the City of Bacoor shall first secure a special permit from the City Engineer and pay the corresponding annual fee of One Thousand Pesos (P1,000.00).

Section 257. Time of Payment. --- The fees prescribed imposed shall be paid to the City Treasurer and renewable on or before the prescribed period.

ARTICLE 48
SPECIAL PERMIT FEES FOR STORAGE AND SALE OF FLAMMABLE, COMBUSTIBLE, OR EXPLOSIVE SUBSTANCES

Section 258. Imposition of Fees. --- Every person or entity who shall establish, operate and maintain a business engaged in the storage and sale of flammable, combustible, or explosive substances within the City of Bacoor shall first secure a special permit from the City Engineer in coordination with the City Fire Marshall and pay the following fees to the City Treasurer:

a) Flammable liquids:
   1) With flash point at 20 degrees F or below such as gasoline and other carbon besolphide, naphtha, benzol, allodin and acetone:

Over 5 to 25 gals	P 11.25
Over 25 to 50 gals	30.00
Over 50 to 100 gals	60.00
Over 100 to 500 gals	120.00
Over 500 to 1,000 gals	180.00
Over 1,000 to 1,500 gals	240.00
Over 1,500 to 2,000 gals	300.00
Over 2,000 to 2,500 gals	360.00
Over 2,500 to 3,000 gals	480.00
Over 3,000 to 3,500 gals	600.00
Over 3,500 to 4,000 gals	720.00
Over 4,000 to 8,000 gals	900.00
Over 8,000 to 10,000 gals	1,200.00
Over 10,000 to 50,000 gals	1,800.00
Over 50,000 to 200,000 gals	2,700.00
Over 200,000 to 500,000 gals	3,600.00
Over 500,000 to 1,500,000 gals	4,800.00
Over 1,500,000 gals	6,000.00

   2) With flash point at above 20 degrees F and below 70 degrees F such as alcohol, amyl-acetate, tuluol, ethyl acetate:

Over 5 to 25 gals	P 22.50
Over 25 to 50 gals	30.00
Over 50 to 100 gals	45.00
Over 100 to 500 gals	75.00
Over 500 to 1,000 gals	120.00
Over 1,000 to 5,000 gals	300.00
Over 5,000 to 25,000 gals	600.00
Over 25,000 to 50,000 gals	1,200.00
Over 50,000 gals	1,500.00

3) With flash point at above 70 degrees F up to 200 degrees F such as turpentine, thinner, prepared paints, cleansing solvent, polishing liquids:

Over 5 to 25 gals	P 11.25
Over 25 to 50 gals	18.00
Over 50 to 100 gals	30.00
Over 100 to 1,000 gals	75.00
Over 1,000 to 5,000 gals	150.00
Over 5,000 to 10,000 gals	300.00
Over 10,000 to 50,000 gals	450.00
Over 50,000 to 100,000 gals	750.00
Over 100,000 to 500,00 gals	1,200.00
Over 500,00 to 900,000 gals	2,250.00
Over 900,000 gals	3,000.00

4) With flash point of over 200 degrees F when subject to spontaneous ignition or is artificially heated to a temperature equal to or higher than its flash point such as petroleum oil, crude oil, others:

Over 5 to 25 gals	P 11.75
Over 25 to 50 gals	18.00
Over 50 to 100 gals	30.00
Over 100 to 500 gals	90.00
Over 500 to 1,000 gals	180.00
Over 1,000 to 20,000 gals	300.00
Over 20,000 gals	450.00

b) Flammable gases:
Acetylene, hydrogen, coal gas, and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases:

Over 5 to 25 gals	P 15.00
Over 25 to 100 gals	30.00
Over 100 to 500 gals	90.00
Over 500 to 2,000 gals	180.00
Over 2,000 to 10,000 gals	450.00
Over 10,000 to 50,000 gals	900.00
Over 50,000 to 100,000 gals	1,350.00
Over 100,000 gals	2,250.00

c) Combustible Solids:

1) Calcium Carbide:

Over 10 up to 25 kg.	P 33.75
Over 20 up to 50 kg.	45.00
Over 50 up to 500 kg.	90.00
Over 500 up to 1,000 kg.	135.00
Over 1,000 up to 5,000 kg.	180.00
Over 5,000 up to 10,000 kg.	225.00
Over 10,000 up to 50,000 kg.	337.50
Over 50,000 kg.	450.00

2) Pyrolyxin:

Over 10 up to 50 kg.	P 30.00
Over 50 up to 200 kg.	60.00
Over 200 up to 500 kg.	120.00
Over 500 up to 1,000 kg.	225.00
Over 1,000 up to 3,000 kg.	450.00
Over 3,000 up to 10,000 kg.	750.00
Over 10,000 kg.	1,500.00

3) Matches:
   Over 25 up to 100 kg. ..... P 30.00
   Over 100 up to 500 kg. 150.00
   Over 500 up to 1,000 kg. 300.00
   Over 1,000 up to 5,000 kg. 600.00
   Over 5,000 kg. 1,200.00

4) Nitrate phosphorous, bromine, sodium, picric acid, and other hazardous explosive, corrosive, oxidizing and lachrymatory properties:
   Over 5 up to 25 kg. 30.00
   Over 25 up to 100 kg. 60.00
   Over 100 up to 500 kg. 112.00
   Over 500 up to 1,000 kg. 225.00
   Over 1,000 up to 5,000 kg. 337.50
   Over 5,000 kg. 450.00

5) Shredded combustible materials such as wood shavings (kusot), waste (estopa), sisal, oakum, and other similar combustible shaving and fine materials:
   Over 9 to 100 cu ft. ..... P 30.00
   Over 100 to 500 cu. ft. 80.00
   Over 500 to 1,000 cu ft. 135.00
   Over 1,000 to 2,500 cu ft. 225.00
   Over 2,500 cu ft. 337.50

6) Tar, resin, waxes, copra, rubber coal, bituminous coal and similar materials:
   Over 50 up to 100 kg. ..... P 33.75
   Over 100 up to 1,000 kg. 67.50
   Over 1,000 up to 5,000 kg. 135.00
   Over 5,000 kg. 225.00

Section 259. Time of Payment. --- Upon issuance of the order of payment by the City Engineer or his authorized representative, the fees imposed shall be paid to the City Treasurer.

ARTICLE 49
ENVIRONMENTAL PROTECTION AND SANITATION FEE

Section 260. Imposition of Fee. --- For the purpose of defraying the cost of garbage collection and disposal and for the protection of the environment, there shall be collected an Environmental Protection and Sanitation Fee, as follows:

(a) For every operator of business establishments located within the territorial jurisdiction of the City of Bacoor, the fee shall be in accordance with the following schedule:

Administration Offices, Offices of professional Apartments		Annual Fee
More than 20 door	P	2,640.00
More than 10 less than 20 doors		1,980.00
More than 5 less than 10 doors		1,200.00
Bakeshop and Bakeries	P	3,960.00
Cosmetic Parlors and Display Rooms		1,980.00
Department Stores, Malls, Warehouse (With Private Garbage Contractor)		4.20/sq.m.
Department Stores, Malls, Warehouse		

(Without Private Garbage Contractor)		15.00/sq.m.
Dormitories, Boarding or Lodging House		
With more than 40 boarders/lodgers	P	2,640.00
With 15 to 39 boarders/lodgers		1,980.00
Less than 15 Boarders/lodgers		1,200.00
Eateries, canteen Fast Food Centers (Without Private Garbage Contractor)		2,640.00
Eateries, canteen Fast Food Centers (With Private Garbage Contractor)		1,200.00
Financial and Lending Institutions, Pawnshops		1,980.00
Gasoline and Service stations, Carwash, auto repair shop		2,400.00
Houses, Apartelles and Pension Houses		
With more than 100 rooms	P	7,800.00
With 51 to 100 rooms		3,960.00
With 31 to 50 rooms		2,640.00
With less than 10 rooms		1,980.00
Hospitals		
With 200 or more beds	P	18,000.00
With 101 to 199 beds		12,000.00
With 50 to 100 beds		9,600.00
With less than 50 beds		6,000.00
Media Facilities	P	2,400.00
Medical, Medical Technology/Drug-Testing, Lying-in and Veterinary Clinics/Laboratories		2,640.00
Mini Bakeries (hot pandesal)		1,800.00
Resorts and Movie Houses		4,600.00
Restaurants		6,600.00
Sari-sari store		240.00
Schools		
With 1,000 or more enrollees	P	6,600.00
With 500 to 999 enrollees		3,600.00
With less than 500 enrollees		2,640.00
Stalls at Malls/Department Store		
Small	P	3,600.00
Medium		6,000.00
Large		8,400.00
Super/Commercial Stores	P	6,000.00
Supermarket		18,000.00
Telegraph, Teletype, Cable and		

Wireless Communications Companies	P	3,960.00
Telephone and Electric Companies		3,960.00
Distributors/Dealerships		
Small	P	4,800.00
Medium		6,000.00
Large		7,200.00
All business, industry and agricultural environment's acts especially mentioned above		
500 or more but less than 1,000 sq.m	P	6,600.00
200 or more but less than 500 sq.m		3,960.00
100 or more but less than 200 sq.m		1,980.00
Less than 1,000 sq.m		1,200.00

(b) Every household and/or owner of real estate property, per lot/house, provided that if the house is erected/situated on the same lot, the fee shall be paid only for the lot:

For less than 100 sq. m.	P	200.00
Over 100 up to 250 sq. m.		300.00
Over 250 up to 500 sq. m.		400.00
Over 500 up to 750 sq. m.		500.00
Over 750 up to 1,000 sq. m.		600.00
Over 1,000 up to 5,000 sq. m.		700.00
Over 5,000 up to 10,000 sq. m. ...		800.00
Over 10,000 sq. m.		1,000.00

(c) Every stall owners/operators at the Bacoor Public Market, per stall ..... P 1,800.00

Section 261. Time and Manner of Payment. ---

a) For business establishments and stalls at the Bacoor Public Market, the fee imposed in this Article may be paid to the City Treasurer on a quarterly, semi-annually or annually basis and shall be incorporated in the business permit tax and shall be paid in the same manner thereof.

b) For household and/or owners of real estate, the fee herein imposed shall be paid to the City Treasurer annually and shall be incorporated to the Real Property Tax and shall be paid simultaneously therewith.

Section 262. Surcharge for Late Payment. --- Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fee due, such surcharge to be paid at the same time in the same manner as the fee due.

Section 263. Administrative Provisions. ----

a) The owner or operator of any business establishment shall provide within his premises a garbage can or receptacle duly prescribed which shall be placed in front of the establishment before the time of the garbage collection.

b) The City Environment and Natural Resources Officer shall issue the necessary rules and regulations for garbage collection and shall inspect each month the

business establishment to find out whether garbage is properly disposed of within the premises.

c) The City Environment and Natural Resources Officer shall issue the necessary rules and regulations for the proper implementation of this Article, which shall be enforceable, until modified, rescinded or revoked by the Mayor or higher authorities.

Section 264. Penalty. --- Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE 50
SPECIAL PERMIT TO OPERATE PUBLIC UTILITY

Section 265. Imposition of Fee. --- Every public utility operating within the territorial jurisdiction of the City of Bacoor shall secure a special permit to operate from the Office of the City Mayor through the Business Permit and Licensing Office and pay the corresponding annual fee to the City Treasurer, in the following rate:

a) Water Distribution, except Maynilad	P25,000.00
b) All others, including Maynilad.	P50,000.00

Section 266. Definition. --- For the purpose of this Article, a public utility includes those doing business within the territorial jurisdiction of the City of Bacoor and engaged in any commercial, construction or maintenance activity, or those whose services are for hire or compensation to serve the public and the public is given the right to demand its service.

Section 267. Time of Payment. – The fee herein imposed shall be paid to the City Treasurer before the release of the permit to operate and renewable annually upon payment of the annual fee on or before the twentieth (20th) day of January of each year.

Section 268. Surcharge for Late Payment. --- Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time in the same manner as the fee due.

Section 269. Penalty. --- Any public utility which shall fail to obtain a permit to operate required in this Article shall be required to pay a fine of One Hundred Pesos (P100.00) per day that it operates without such permit, but not to exceed the amount of the original fee herein imposed, without prejudice to any action for work stoppage in relation to any activity being undertaken by such public utility within the territorial jurisdiction of the City of Bacoor.

ARTICLE 51
PERMIT FEE ON FILM MAKING

Section 270. Imposition of Fee. --- The following fees shall be collected from every person, natural or juridical, that shall undertake a location-filming within the territorial jurisdiction of this City:

1) Permit fee for location filming ---------- P 1,000.00/day

2) Addition regulatory fees:
   1. Per filming of moving motion Pictures for commercial purposes, Per film/per day---------- P 500.00
   2. For filming of movies or motion Pictures considered as a Documentary film/per day---------- P 300.00
   3. For every location or place of shooting the film/per day ---------- P 200.00

Section 271. Administrative Provisions. --- The person-in-charge of the location-filming shall first secure a Mayor's permit before undertaking the aforesaid activity by filing an application for the purpose and stating therein the title of the movie or motion-picture; whether the film is intended for commercial purposes or a documentary film; the number of sites, location, or places where the film would be shot and such other necessary information.

The chief of the BPLO shall issue the necessary rules and regulations for the proper implementation of this Article.

Section 272. Time and Manner of Payment. The fee imposed in this Article shall be paid to the City Treasurer upon application of Mayor's Permit or issuance thereof.

Section 273. Surcharge of Late payment. --- Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fees due. Such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

ARTICLE 52
FISHERY RENTALS OR FEES

Section 274. Imposition of Fees. --- Every person or entity who shall establish, operate and maintain fish cages, fish corrals, fishpens, fishponds, oyster/mussel farms and other similar structures and businesses shall pay first secure a permit from the City Mayor through the Office of the City Agriculturist and pay the corresponding annual fees to the City Treasurer upon presentation of an order of payment issued by the City Agriculturist:[1]

a) For fish cages, fish corrals, fish pens:

With an area of:	Annual Fee
500 sq. m. or less	P 550.00
Over 500 to 1,000 sq. m.	850.00
Over 1,000 to 5,000 sq. m.	1,150.00
Over 5,000 to 10,000 sq. m.	1,450.00
Over 10,000 sq. m.	1,950.00

b) Operation of mussel/oyster farms:
   For every square meter 0.50

c) For grant of privilege to fish in territorial waters of the City with the use of nets:

[1] Mun. Ordinance No. 25, S. 2009.

For nets used in catching shrimp, per user	65.00
For nets used in catching crabs, per user	70.00
For nets used in catching fish and other marine animal, per user	75.00

Section 275. Time of Payment. --- The fee herein imposed shall be paid to the City Treasurer before the release of the permit/license and renewable annually on or before the thirty-first (31st) of January of each year.

Section 276. Surcharge for Late Payment. --- A surcharge equivalent to twenty-five percent (25%) of the original amount due shall be imposed on any person who fails to pay the said fee within the prescribed period.

Section 277. Interest on Unpaid Fee. --- In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount as interest of ten percent (10%) per annum from the date until the fee is fully paid.

Section 278. Administrative Provisions. ---

a) Any person covered by this Article shall obtain a license to use the fishnets mentioned above and a permit to operate the fish cages, fish corrals, fishpens, oyster/mussel farms and fishponds, subject to the provisions of Municipal Ordinance No. 25, Series of 2009.

b) Prior to granting any permit and/or license to any applicant, the City Agriculturist is required to conduct an inspection of the area covered by the application and to issue an inspection report stating among others, his/her recommendation, the fee/s to be paid by the applicant, the exact area where the structure is to be constructed, the names and addresses of its owners. The said inspection report must be approved and signed by the City Mayor prior to its release to the applicant.

c) The applicant shall then submit one (1) copy of the inspection report to the City Treasurer for the payment of the permit fee.

d) Any conflict of any of the administrative provisions of this Article with any of the corresponding administrative provision of Municipal Ordinance No. 25, Series of 2009 shall be resolved in favor of the latter ordinance.

Section 279. Prohibited Acts. --- The commission of any of the following act/s is prohibited:

a) Construction and operation of any oyster/mussel farm or any other similar structure or business within the territorial waters of the City of Bacoor without a permit or license issued by the City Agriculturist and approved by the City Mayor.

b) Construction and operation of an oyster/mussel farm or any other similar structure or business within the territorial waters of the City of Bacoor by an individual who is not a resident of the City. Provided that, fisherfolk organizations and cooperatives who are duly registered with the FARMC and the Office of the City Agriculturist shall have preference in the grant of fishery rights pursuant to Section 149 of the Local Government Code, Section 17 of R.A. 8550 and Municipal Ordinance No. 25, Series of 2009.

c) Refusal or failure to pay any of the fees imposed in this Article within the period herein prescribed by the owner, manager or operator of an oyster farm or any other similar structure.

d) Refusal to allow the inspection of an oyster/mussel farm or any other similar structure or business operating within the territorial waters of the City of Bacoor by any duly authorized employee of the City Government including the officers of FARMC of Bacoor and non-governmental organizations (NGOs) duly accredited and duly authorized by the City Government to conduct such inspections.

e) Refusal or failure to comply with any requirements under prevailing Philippine laws.

Section 280. Penalty. --- Any person who commits the prohibited acts mentioned in the immediately preceding Section shall be imposed a fine of Two Thousand Five Hundred Pesos (P2,500.00), or shall be imprisoned for at least one (1) month but not to exceed one (1) year, or both, at the discretion of the court.

ARTICLE 53
RENTAL FEE FOR USE OF TERRITORIAL WATERS AS LOG POND OR FOR PURPOSES OTHER THAN FISH CULTURE OR FISHING ACTIVITIES

Section 281. Imposition of Fee. --- There is hereby imposed an annual rental fee for the use of territorial waters of the City as log pond or for any purposes other than for fish culture or fishing activities at the rate of Twenty-Five Centavos (P0.25) per square meter of water space occupied.

Section 282. Time of Payment. --- The rental fee may be paid, at the discretion of the lessee, in full within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of each calendar quarter.

For a lease acquired after January 20, the rental fee equivalent to one quarter shall be due for the current year when the lease is approved. The rental due in the succeeding quarter or quarters in cases when the lease is approved before the last quarter of the year, shall be paid within the first twenty (20) days of each subsequent calendar quarter or quarters.

Section 283. Surcharge for Late Payment. --- In case of failure to pay the rental fee within the time allowed for payment, a surcharge of twenty-five (25%) shall be collected on the original amount due. Failure to pay the rental fee for three (3) consecutive quarters, shall cause automatic cancellation of the lease.

Section 284. Sharing of Proceeds. --- Sixty percent (60%) of the proceeds of the rentals shall accrue to the general fund of the City and forty percent (40%) to the general fund of the barangay where the log pond or leased area of the City water is located. If it is located in two or more barangays, the forty percent (40%) shall be divided equally among them.

Section 285. Administrative Provisions. ---

a) Duration of Lease. --- The grant of lease or the use of territorial waters of the City as log pond or for any other purposes shall be for a period of five (5) years. The lessee shall in no case sublease any portion of the leased area.

b) Application to Use Territorial Waters. --- Before the use of the territorial waters of the City as log pond or for purposes other than fish culture or fishing activities, the applicant shall first file an application to rent such City waters with the City Mayor who shall approve the same after the rentals due have been determined by the City Treasurer or his duly authorized representative and paid in accordance with the provisions of this Article.

ARTICLE 54
LARGE CATTLE REGISTRATION AND TRANSFER FEES

Section 286. Imposition of Fee. – The following fees shall be collected by the City Treasurer from owners of any large cattle:

a) For each certificate of ownership	P 100.00
b) For each certificate of transfer	P 200.00
c) Registration of private brand	P 200.00
d) Branding fee (service)	P 200.00

Provided: that the transfer fee shall be collected only once if a large cattle is transferred more than once a day.

Section 287. Definition. --- As defined in this Article, "large cattle" includes a two-year old horse, mule, ass, carabao, or other domesticated member of the bovine family.

Section 288. Time and Manner of Payment. --- The registration fee shall be paid to the City Treasurer upon the registration or transfer of ownership of the large cattle.

Section 289. Administrative Provisions. ---

a) The owner of two-year old cattle is hereby required to register the said cattle with the Office of the Treasurer. All branded and counter-branded animals presented to the City Treasurer shall be registered in a book showing among others, the name and residence of the owner, and the class, color, sex, brand, and other identifying marks of the cattle.

b) The transfer of large cattle, regardless of age, shall likewise be registered with the City Treasurer. The entry in the registry book shall set forth among others, the name and residence of the owners and purchasers, the consideration of purchase price of the animal for sale or transfer, the class, sex, age, brand, and other identifying marks of the animals and a reference number of the original certificate of ownership, with the name of the City which issued it.

Section 290. Penalty. --- Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than one (1) month but not more than six (6) months or both such finer and imprisonment at the discretion of the court, or both such fine and imprisonment, at the discretion of the court.

Section 291. Applicability Clause. --- All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code of 1987 and other applicable laws, rules and regulations.

ARTICLE 55
PERMIT FEE ON PARADES

Section 292. Imposition of Fee. --- There shall be collected a permit fee of One Thousand Pesos (P1,000.00) per day on every circus or menagerie parade or other parades during using banners, floats or musical instruments held in this City where the number of vehicles participating vehicles number more than ten.

Section 293. Exemption. --- Civic and military parades and religious processions and parades by schools both public and private, shall be exempted from the payment of the permit fee imposed herein.

Section 294. Time of Payments. --- The fee imposed herein shall be paid to the City Treasurer upon application for a permit to the City Mayor.

Section 295. Administrative Provisions. --- Any person who shall hold a parade within this City shall first obtain a permit from the City Mayor before undertaking the activity. For this purpose, a written application in the prescribed form which shall set forth the name and address of the applicant, the description of the activity, the places where the same will be conducted and such other pertinent information or date as may be required shall be filed with the Office of the mayor.

Section 296. Administrative Fine. --- Any violation of the provisions of this Article shall be subjected to payment of a fine not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00).

ARTICLE 56
REGISTRATION FEE FOR MOTORIZED TRICYCLE

Section 297. Fees.-- All fees being charged by the city government in relation to the grant of new franchises, or for the renewal of existing franchises, for conventionally powered tricycles are hereby maintained, to wit:

Nature	Amount
Application Fee (New Franchise)	P1,000.00
Renewal Fee (every two [2] years)	525.00
Dropping Fee	200.00
Change of Motor	200.00

Applicants for new franchises for tricycles falling under the E-Strike Program are exempted from paying any franchise fee from the date of approval of this ordinance until 31 October 2015. Thereafter, franchise applicants for tricycles falling under the E-Strike Program shall be made to pay a franchise fee 30% less than the franchise fee for conventionally powered tricycles.

Section 298. Time and Manner of Payment. -- The registration fee imposed herein shall be due on the first day of January and payable to the City Treasurer within the first twenty (20) days of January, the registration fee shall be paid without penalty within the first thirty (30) days following its acquisition.

Section 299. Surcharge of Late Payment. -- Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayers to a surcharge of twenty five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the manner as the original amount of fee due.

Section 300. Administrative Provisions. ---

a) The various administrative provisions enumerated in City Ordinance No. 2013-047 (the Revised Bacoor Traffic Code) and in its implementing rules and regulations are hereby adopted.

b) A numbered plate, metal or otherwise, shall be provided by the Office of the Treasurer to be paid at cost by the applicant.

c) The Chief, Business Permits, Licensing and Inspection Division, Office of the Mayor, shall keep a registry of all the transport vehicle being issued a numbered such as its make and brand, the name and address of the operator and such other pertinent information as may be required.

Section 301. Administrative Fine. --- Any violation of the provisions of this Article shall be subjected to payment of a fine not less than One Thousand Pesos (P1,000.00) but not more than Two Thousand Five Hundred Pesos (P2,500.00).

ARTICLE 57
FRANCHISE AND OTHER FEES ON TRICYCLE OPERATIONS

Section 302. Adoption of Procedures and Fees Provided Under the Revised Bacoor Traffic Code. --- For purposes of harmonization and in order to prevent confusion, the various procedures and fees imposed under City Ordinance No. 2013-047 (the Revised Bacoor Traffic Code) and in its implementing rules and regulations related to the registration of, and grant of franchise to, tricycles are hereby adopted.

Section 303. Penalty. --- Those found to be operating without franchise shall be fined Two Thousand Five Hundred Pesos (P2,500.00). Those with delayed payments shall be fined Five Hundred Pesos (P500.00). Those who violate the unit schedule of tricycle fares shall be fined Five Hundred Pesos (P500.00).

Anyone found violating the established routes shall be meted the following penalties:

1. Fine of Five Hundred Pesos (P500.00) and be given a warning for the first offense
2. Fine of One Thousand Five Hundred Pesos (P1,500.00) and suspension of TOP on the second offense
3. Fine of Two Thousand Five Hundred Pesos (P2,500.00) and revocation of the TOP on the third offense.

ARTICLE 58
REGISTRATION FEES ON FISHING BOATS AND MOTORBOATS

Section 304. Imposition of Fees. --- The following annual registration fees shall be collected by the City Treasurer from the owner of each fishing boat or motorboat weighing 3 tons or less operated within this City:

	Amount of Fee Per Annum
a) Motorized with engine of 10 horse power or less	p 300.00
b) Motorized with engine o more	

	than 10 horse power	300.00
c)	Non-motorized fishing boats	300.00

Section 305. Time and Manner of Payment. --- The fees herein imposed shall be paid to the City Treasurer, based from the order of payment issued by the City Agriculturist, within the first thirty (30) days of January or within the first thirty days of each calendar quarter. The corresponding fees or at least the current shall be paid for each fishing boat or motorboat newly-acquired after the first thirty (30) days of January.

Section 306. Surcharge for Late Payment. --- Failure to pay the fee imposed in this Article shall subject the tax payer to a surcharge of twenty percent (20%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 307. Administrative Provisions. --- The City Agriculturist shall keep a register of all fishing boats and motorboats issued a Mayor's Permit which shall contain, among others, the name and address of the owner.

Section 308. Penalty. --- Any violation of the provisions o this Article shall be punished by a fine of Five Hundred Pesos (P 500.00) for the first offense; One Thousand Pesos (P 1,000.00) for the second offense; and One Thousand Five Hundred Pesos (P 1,500.00) for the Third and succeeding offenses.

ARTICLE 59
BERTHING CHARGES ON VESSELS

Section 309. Definitions. --- As used in this Article, the following words and phrases shall mean:

a) "Berthing charges or fee" is the amount of fee assessed against the operator of a vessel for mooring or berthing at the City pier or wharf; for mooring within any slip, channel, harbor, river or canal under the jurisdiction of this City; and or mooring or making fast to a vessel already berthed or moored;
b) "Vessel" includes ships, yacht, boats and other watercrafts used or capable of being used as a means of transportation on water.

Section 310. Imposition of Fees. --- There shall be collected from the operator of a vessel berthing in the City owned and operated pier or wharf the following berthing charges or fees:

		AMOUNT OF FEES
1.	On non-motorized boats or watercrafts	Exempt
2.	On motorized boats or motorboats of :	
	a] Less than three (3) tons gross weights, per day or fraction thereof	P 2.00
	b] Three (3) tons or more, per day of fraction thereof	P 3.00
3.	On ferry boats including roll-on	

Roll-off (RO-RO) vessels :

a] If the vessels berths or moors for more than once in a day :

per berthing or mooring . . . . . P 30.00

b] If the vessel berths or moors only once in a day :

per day or fraction thereof . . . . P 50.00

4. On Yacht:

For the first three (3) days, Or fraction thereof . . . . . P 50.00

Per day, or fraction thereof, in excess of three (3) days. . . . . P 10.00

5. On-ships :

For the first three (3) days, Fraction thereof P100.00

Per day, or fraction thereof, in excess of three (3) days . . . . . P 50.00

Section 311 Exemptions. --- The following are exempted from the provisions of this Article, viz:

1. Vessels owned and operated by the national, provincial, City or barangay governments.

2. Landing crafts or boats that came from vessels already berthed or moored.

3. Fishing boats with engines of less than ten (10) horse power if used by marginal fishermen.

Section 312. Administrative Provisions. ---

a) The Officer-In-Charge of the City pier or wharf or his authorized representative shall monitor the arrivals or berthings of vessels in pier/wharf or the City harbor and submit his report thereon to the Chief, Business Permits, Licensing and inspection Division, Office of the Mayor copy furnished the City Treasurer.

b) No vessels already berthed or moored in the City pier or wharf or its harbor shall be allowed to leave without first paying the fees imposed herein or proper clearance from the authorities concerned.

c) The Chief of Business Permits, Licensing and Inspection Division, Office of the Mayor shall issue the necessary rules and regulations of the proper, effective and efficient implementation of this Article.

Section 313. Time and Manner of Payment. --- The fee imposed in this Article shall be paid to the City Treasurer or his duly authorized representative upon berthing or mooring in the City-owned pier or wharf; or upon mooring or making fast to a vessel already berthed or moored; or for mooring within any slip, channel, river, harbor or canal under the jurisdiction of this City.

Section 314. Surcharge for Late Payment. --- Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five (25%) percent of the original amount or fees due, such surcharge to be paid at the same time and in the same manner as the original fee due.

Section 315. Penalty. --- Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P 1,000.00) but not more than Two Thousand Five Hundred Pesos (P 2,500.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE 60
OTHER REGULATORY FEES

Section 316. Bicycle and Pedicab Registration Fee. --- There shall be collected from every person who shall own or possess any bicycle or pedicab the amount of One Hundred Pesos (P100.00) per bicycle and One Hundred Fifty Pesos (P150.00) per pedicab as registration fee to cover the cost of registration and issuance of plate number. The plate number shall be placed on a portion of the bicycle or pedicab exposed to public view. Proof of ownership shall be required prior to such registration with the Business Permit and Licensing Office and issuance of plate number to the owner of a bicycle or pedicab. The registration shall be renewed on or before the anniversary date thereof, and failure to renew the same on time shall subject the owner thereof to a surcharge and interest provided in this Code.

Section 317. Registration Fee for Animal-Drawn Vehicle. --- Every owner or operator of any animal drawn vehicle such as calesa, caretela, caromata, or the like shall register such vehicle with the Business Permit and Licensing Office. The said Office shall issue the corresponding plate number upon payment of an annual fee of One Hundred Pesos (P100.00), and renewable every year thereafter on or before the anniversary date thereof.

Section 318. Registration Fee for Push Cart. --- Every owner or operator of three or four wheeled pushcarts used in this City shall register the same with the Business Permit and Licensing Office. The said Office shall issue the corresponding licensed plate upon payment of an annual fee of Twenty-Five Pesos (P25.00), and renewable every year thereafter on or before the anniversary date thereof.

Section 319. Registration Fee for Dogs. --- Every person who owns or keeps a dog shall register the same with the City Health Office/City Veterinarian, who shall issue the necessary permit/license upon payment of an annual permit/license fee of Two Thousand Five Hundred Pesos (P2,500.00), per dog, to be paid to the City Treasurer upon an order of payment issued by the City Health Officer/City Veterinarian within the first twenty (20) days of January each year. The permit fee for dogs acquired after January 20 shall be paid within the first twenty (20) days following the date of its acquisition. The owner or keeper of any dog required to be licensed under this Article shall provide a leather or metal collar and shall, furthermore, muzzle the dog.

CHAPTER SIX

USER CHARGES

ARTICLE 61
SERVICE FEE FOR HEALTH EXAMINATIONS

Section 320. Imposition of Fee. There shall be collected from any person who is attended to by the City Health Officer, or his deputy, as required by existing ordinances, the following fees:

A. Medical examination fees

Test		Bacoor Residents		Non-Bacoor Residents
Urinalysis	P	20.00	P	30.00
Fecalysis		20.00		30.00
CBC		50.00		70.00
Platelet Count		30.00		30.00
Blood Typing		50.00		80.00
Drug Test (Dual)		150.00		200.00
FBS		50.00		80.00
Uric Acid		50.00		80.00
Cholesterol		60.00		90.00
BUN		50.00		80.00
Creatinine		50.00		80.00
Tryclycerides		70.00		100.00
HBsAG		100.00		150.00
AFB		40.00		40.00
Paps Smear		100.00		150.00
Vaginal Smear		50.00		50.00
Pregnancy test		100.00		150.00
DMPA		100.00		120.00
Trust Pills/Lady Pills		50.00		60.00

B. Dental Procedures Fees

Test		Bacoor Residents		Non-Bacoor Residents
Extraction	P	50.00	P	75.00
Prophylaxis		50.00		75.00
Restorative (Amalgam)		50.00		75.00
Restorative (Composite)		60.00		90.00

C. X-Ray Examination Fees

Test		Bacoor Residents		Non-Bacoor Residents
1. Chest	P	100.00	P	150.00
2. Chest PAL		200.00		300.00
3. Hand PAL		100.00		150.00
4. Elbow APL		100.00		150.00

5.	Knee APL	100.00	150.00
6.	Foot APL	100.00	150.00
7.	Leg APL	100.00	150.00
8.	Femur APL	100.00	150.00
9.	Forearm APL	100.00	150.00
10.	Skull APL	200.00	150.00
11.	Paranasal, Water View APL	300.00	350.00
12.	Cervical Oblique APL	300.00	350.00

D. Maternity and Emergency Clinic

	Procedure	Bacoor Residents	Non-Bacoor Residents
1.	Normal Delivery Charge * Uncomplicated	P 1,000.00	P 3,000.00
2.	Normal Delivery **Complicated	1,000.00+	3,000.00
	Normal Delivery Charge		
	DSLR 130	130.00	130.00
	Adult Venoset 120	120.00	120.00
	Abbocath	100.00	100.00
	Buscopan Vial	100.00	100.00
	Methergin Ampule	230.00	230.00
	Vitamin K	50.00	50.00
	Ampicillin vial	100.00	100.00
	Garamycin 80 mg	160.00	160.00
	Syringe 5 cc	10.00	10.00

Legend:

Normal Delivery, uncomplicated – no. IV Fluids and medical used
** Normal Delivery, complicated – with IV Fluids and other medicines

E. Minor Surgery

Minor Surgery	Both Bacoor and Non-Bacoor Residents
Small-medium wound 4 stitches and below	P 300.00
Large – wound more than 4 stitches	400.00

Section 321. Discounts. -- Senior Citizens including Barangay Officials and Barangay "Tanods" shall enjoy a 20% discount upon presentation of their valid Senior Citizens Identification card and Barangay identification card. The discounted fees and charges shall be based upon whether or not they are residents of Bacoor, Cavite. Persons availing of one of the above-mentioned discounts shall be precluded from availing other discounts under this ordinance.

Section 322. Time and Manner of Payment. --- The fee imposed in this Article shall be paid to the City Treasurer before the physical examination is made and medical certificate is issued.

Section 323. Administrative Provisions. ---

a) Individuals engaged in a occupation or working in establishments, the nature of which occupation or business in is connection with the preparation of food or foodstuffs, whether cooked or in raw form, are hereby required to undergo a physical examination annually.

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

c) The City Health Officer shall keep a record of physical and other medical examination conducted, and the copies of medical certificates issued indicating the names of the applicant, the date and the purpose for which the examination was made and other data that are important to be recorded.

d) All funds collected under this Article shall go to the coffers of the City and shall be used exclusively to finance the purchase of medical/dental medicine and supplies and the repair and maintenance of all the equipment contained in all health centers. The diversion of such funds for other uses not related to the operation of the City Health Office is hereby expressly prohibited.

e) All personnel of the City Health Office who provide or administer services, tests, procedures, and treatments at the public health centers in the City shall issue the corresponding official receipts for all payments that they received from their patients. Accordingly, the City Treasurer and the City Health Officer shall make the proper arrangements to ensure that all such funds are properly accounted for.

ARTICLE 62
PUBLIC MARKET RENTALS AND FEES

Section 324. Imposition of Fees Presently Being Charged. The following fees currently being charged against the lessees presently occupying the various stalls/booths at the Bacoor Public Market shall continue to be collected by the City Treasurer:

a. Rental Fee of varying amounts depending on the location/size of the said stalls/booths;

b. Maintenance Fee of Twenty Pesos (P20.00) per day per stall/booth;

c. Garbage Fee of Twenty Pesos (P20.00) per day per stall/booth; and

d. Other fees presently being collected from the above-mentioned stall/booth holders such as market delivery fee, toilet usage fee, and the like.

Section 325. Time and Manner of Payment.

a) For stalls. The fee for the rental of market stalls shall be paid to the City Treasurer or his duly authorized representative within the first twenty (20) days of each month or on a daily basis.

b) For occupancy of market premises by ambulant vendors. The fee for the occupancy of market premises shall be paid daily, in advance, before any commodity or merchandise is sold within market premises, to the City Treasurer or his duly authorized representative.

c) For market delivery fee. The market delivery fee shall be collected at the gate of public market before the transient vendors are allowed to sell their goods.

Section 326. Issuance of Official Receipt and Cash Tickets. ---

a) The City Treasurer or duly authorized representative shall issue an official receipt as evidence of payment of rentals of fixed stalls.

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

c) The cash tickets issued shall be torn in half, one-half to be given to the space occupant or vendor and the other half to be retained by the market collector who shall deliver the same to the City Treasurer for counter-checking against his record of cash tickets issued by him for that day.

Section 327. Surcharge for Late or Non-payment of Fees. ---

a) The lessee of a stall, who fails to pay the monthly rental fee within the prescribed period, shall pay a surcharge of twenty-five (25) percent of the total rent due. Failure to pay the rental fee for three (3) consecutive months shall cause automatic cancellation of the contract of lease for the unpaid rents at the expense of lessee. The stall shall be declared vacant subject to adjudication.

b) Any person occupying space in the market premises without first paying the fee imposed in this Article shall pay three (3) times as much as the regular rate for the space occupied.

c) Any person occupying more space that what is duly leased him shall pay double the regular rate for such extra space and any person who fails to pay the monthly rent within the time fixed herein shall pay a penalty of twenty-five (25%) percent of the rent due. The lease contract of any person found habitually incurring the foregoing violation shall be cancelled or terminated.

Section 328. Transitory Nature of Fees ---

a) The fees above-mentioned in this Article are transitory in nature. They shall only be collected until the City Mayor and the Sangguniang Panlungsod has approved the Revised Bacoor Market Code.

b) Once the Revised Bacoor Market Code is approved, the collection of the above-mentioned fees as well as the procedures for its payment as stated above shall be discontinued in favor of the new fees to be imposed and the new procedures to be implemented under the said ordinance.

2

ARTICLE 63
PAY PARKING CHARGES

Section 329. Imposition of Fee. --- There shall be collected for the use of any City-owned parking area and other designated parking areas operated by the City Government, the following parking fees for every four (4) hours or a fraction thereof:

Parking Fee:

Passenger Buses	P 40.00
Jeepney/AUV/Vans	40.00
Cargo Trucks	50.00
Other Vehicles	30.00

Section 330. Time of Payment. The fee imposed herein shall be paid to the City Treasurer or to his authorized representative upon parking thereon and the latter shall be required to issue the corresponding parking tickets.

Section 331. Administrative Fines. --- Vehicles which shall park in designated parking areas without paying the required parking fee or those which shall park in areas which are designated as no-parking zones shall be subjected to towing by duly authorized personnel of the Bacoor Traffic Management Department or any duly accredited towing operator. The towed vehicles shall be released to its owner and/or authorized driver upon payment of the following fines:

Passenger Buses	P	2,000.00
Jeepney		500.00
AUV/Vans		1,000.00
Cargo Trucks		2,500.00
Other Vehicles		1,000.00

Section 332. Administrative Provision. --- The Head of the Bacoor Traffic Management Department shall submit a list of accredited towing operators that shall tow and deposit vehicles found in violation of this Article.

In case of conflict between the provisions of this Article with the provisions of City Ordinance No. 2013-047 (the Revised Bacoor Traffic Code) and in its implementing rules and regulations, the provisions of the latter shall prevail.

ARTICLE 64
STALLED VEHICLE TOWING CHARGE

Section 333. Imposition of Fees. --- Owners or operators of any motor vehicle that breaks down on any street within the jurisdiction of the City of Bacoor shall immediately abate the nuisance otherwise the Bacoor Traffic Management Department shall abate the same by towing the vehicle through the accredited repair shops with towing vehicles. Said owner or operator shall pay a towing fee in the amount of One Thousand Five Hundred Pesos (P1,500.00).

2

Section 334. Impounding Charge. --- An additional Twenty-Pesos (P20.00) impounding charge shall also be collected for each day or a fraction thereof that the vehicle remains impounded.

Section 335. Administrative Provisions. ---

a) The Head of the Bacoor Traffic Management Department shall submit a list of accredited repair shops with towing vehicles that shall tow and deposit stalled vehicles in their repair shops.

b) The owner or operator of any motor vehicle that breaks down on any street within this City shall immediately take it away so that it may not cause any public nuisance or traffic hazard. In case it is involved in a traffic accident, the owner or operator shall only take it away after a police officer has conducted the necessary investigation or when the police officer conducting the investigation has given his permission to the owner or operator of said vehicle to take it away. If the owner or operator refuses or fails to take its authorized representative shall abate the same by towing it to the Police Headquarters and its owner or operator shall pay the corresponding towing fee prescribed herein.

Section 336. Fines. --- The owner or operator of a motor vehicle that fails or breaks down and causes obstruction to vehicular or pedestrian traffic in any city street by reason of his negligence in the proper maintenance or care of the vehicle, shall be punished by a fine of not less than Two Hundred Pesos (P200.00) nor more than Three Hundred Pesos (P300.00). The fact that the vehicle broke down in any street shall be considered prima facie evidence of the negligence of the owner or operator.

The driver of the motor vehicle that fails or breaks down or is involved in a vehicular accident should immediately notify the Traffic Unit of the PNP Bacoor Police Station. Failure to do so shall be punishable by an additional fine of One Hundred Pesos (P100.00).

CHAPTER SEVEN

GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

ARTICLE 65
COLLECTION AND ACCOUNTING OF CITY REVENUES

Section 337. Tax Period and Manner of Payment. --- Unless otherwise provided in this Code, the tax period for all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

Section 338. Accrual of Tax. – Tax on business shall accrue on the first day of January and payable within the first 20 days of each subsequent quarter.

Section 339. Time of Payment. – Unless otherwise provided in this Code, all taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case may be. The Sangguniang Panlungsod may,

through resolution, extend the time of payment without penalties for a period not exceeding six (6) months.

Section 340. Surcharge and Interest on Unpaid Taxes, Fees, or Charges. --- Unless otherwise provided in this Code, surcharges of twenty-five percent (25%) shall be imposed on the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid, taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty six (36) months.

Section 341. Interest on Other Unpaid Revenues. --- Where the amount of any other revenue due to the City, except voluntary contribution or donations, is not paid on the date fixed in this Code, or in the contract, express or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of the amount an interest at the rate of 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.

Section 342. Collection of Local Revenue by the City Treasurer. --- Unless otherwise specified, the City Treasurer or his duly authorized deputy collectors shall collect all City taxes, fees, or charges. The City Treasurer or his designated deputies are hereby authorized to accept payment of taxes and charges based on previous payment subject to adjustment if found deficient by the officials concerned.

The City Treasurer may designate the Barangay Treasurer as his deputy to collect taxes, fees, or charges. In case a bond is required for the purpose, the Barangay Treasurer shall pay the premiums thereon.

Operators of business subject to the graduated or percentage taxes based on gross sales and/or receipt, shall within the first twenty (20) days of January of each year or of every quarter, submit a sworn statement of his gross sales and/or receipt for the preceding calendar year or quarter in such manner and form as maybe prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, for whatever reason, including among others that he failed to provide himself with books, records and/or subsidiaries for his business, the City Treasurer or his authorized representative may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax maybe based. For this purpose, the City Treasurer or his designated deputies, or the Chief of the Business Permit and Licensing Office, are hereby authorized to administer the sworn statement of gross sales or receipts.

Section 343. Issuance of Official Receipts. --- It shall be the duty of the City Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge indicating therein the date, amount, name of the person paying the account for which it is paid.

In acknowledging payment of local taxes, fees and charges, it shall be the duty of the City Treasurer or his deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance.

Section 344. Examination of Books of Accounts and Pertinent Records of Business by the City Treasurer. --- The City Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of any person, partnership, corporation, or association subject to City taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee or charge. Such examination shall be made during regular business hours, only once for every tax period but in no case shall the examination cover more than five

(5) years, and shall be certified to by an examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

In case the examination herein authorized is made by a duly authorized deputy of the City Treasurer, the written authority of the deputy concerned shall specifically state the name, address, and business of the taxpayer whose books, 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.

a) Destruction or hiding of Books of Accounts to Subvert Examination. --- It shall be the duty of the taxpayer to keep such books and other records, which shall truly reflect his business or trade for purposes of the taxes provided herein. If the taxpayer keeps his regular books of accounts and other records outside the territorial limits of the City, he shall keep copies thereof in his business office located within the City and submit the same for examination. The book of accounts and other financial records, must be preserved by the taxpayer for a period of three (3) years from the date of the last entry.
b) Administrative Penalty. --- Failure to present the books of accounts for examination shall subject the taxpayer to the penalty prescribed hereunder for each year, in addition to the other remedies provided for in this Code, and to whatever tax or fee as may be due based on the declared annual gross receipts/sales for the corresponding year:

Less than P50,000.00 ..... P	200.00
P50,000.00 or more but less than P100,000.00	400.00
P100,000.00 or more but less than P200,000.00	600.00
P200,000.00 or more but less than P500,000.00	800.00
P500,000.00 or more but less than P1,000,000.00	1,000.00
P1,000,000.00 or more	1,500.00

Section 345. Posting of Cash Bond. – Every pawnbroker, operator of private market/shopping center or amusement place where admission tickets are issued, including sponsors of premier showing and film showing, recruitment agency and operators of driving schools shall, before a license is issued, deposit with the City Treasurer a cash bond to guarantee payment of all taxes, fees and charges in the amount prescribed hereunder:

a) Auctioneer ..... P	1,000.00
b) Pawnbroker	2,000.00
c) Private market/shopping center	5,000.00
d) Driving School	20,000.00
e) Recruitment agency:	
1) Local	20,000.00
2) Foreign	50,000.00
f) Amusement place, including perya	5,000.00
g) Sponsor of premier showing/film showing	5,000.00

Recruitment agencies may post either surety bonds or cash bonds amounting to Twenty Thousand Pesos (P20,000.00), for local, and Fifty Thousand Pesos (P50,000.00), for foreign, to be issued by the Government Service Insurance System (GSIS) or any other reputable Insurance System/Agency.

Section 346. Record of Taxpayers. --- It shall be the duty of the City Treasurer to keep the records, alphabetically arranged and open to public inspection, of the names of all persons paying City taxes, fees and charges, as far as practicable. He

shall establish and keep current the appropriate tax roll, each kind of tax, fee or charge in this Code.

ARTICLE 66
CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 347. City Government's Lien. --- City taxes, fees, charges and other revenue constitute a lien superior to all liens, charges or encumbrances in favor of any person, enforced by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to that which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent city taxes, fees and charges including related surcharges and interests.

Section 348. Civil Remedies. --- The civil remedies for the collection of city taxes, fees or charges, and related surcharges and interest resulting from delinquencies shall be:

a) By administrative action through the 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 rights to personal property;

b) By levy upon real property and interest in or rights to real property;

c) By judicial action.

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

Section 349. Distraint of Personal Property. --- The remedy by distraint shall proceed as follows:

a) Seizure. -- Upon failure of the person owing any city tax, fee, charge, or other impositions, to pay the same after one (1) year of delinquencies, the City Treasurer or his deputy may, upon issuance of three (3) notices, within the period of two (2) months, seize or confiscate any personal property belonging to that person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquencies 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 tax, fee or charge and penalty due. This certification shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of the applicable laws. Distrained personal property shall be sold at public auction in the manner provided in this Code.

b) Personal Property Exempt from Distraint. --- The following property shall be exempt from the distraint and levy, attachment for execution thereof for delinquencies in the payment of local tax, fee or charge, including the related surcharge and interest:

1) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
2) One (1) horse, cow, carabao or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
3) His necessary clothing, and that of all his family, housekeeping and used for the purpose by the delinquent taxpayer, such as he may select, or a value not exceeding Ten Thousand Pesos (P10,000.00);
4) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
5) The professional libraries of doctors, engineers, lawyers and judges;
6) One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
7) Any material or article forming part of a house or improvement of any real property.

c) Accounting for Distrained Goods. -- The City Treasurer can make or cause to be made an accounting of the goods, chattels, of effects distrained, a copy of which is signed by himself, to be left either with the owner or person from whom possession of goods, chattels or effects taken, or at the dwelling or place of business of that person or 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.

d) Publication. – The City Treasurer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the City, specifying the time and place of sale, and the articles distrained. 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.

e) Release of Distrained Property Upon Payment Prior to Sale. – If at any time prior to the consummation of the sale, all the proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.

f) Procedure of Sale. – At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.

Should the properties distrained be not disposed of within One Hundred Twenty (120) days from the date of distraint, the same shall be considered as sold to the City for the amount of the assessment made thereon by the Bacoor Inventory and Appraisal Committee and Inventory.

When the amount of the assessment is equal to tax delinquencies, the taxes due shall be considered paid.

g) Disposition of Proceeds. --- The proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interest and other penalties incident to delinquency, and the expenses of the distraint and sale. Any 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 shall embrace the actual expenses of seizure and preservation of the property pending the sale, and no charge can be imposed for the services of the City Treasurer or his

deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other properties may, in like manner, be distrained until the full amount due, including all expenses is collected.

Section 350. Levy on Real Property. ---

a) After the expiration of three (3) years in the case of delinquent tax, fee, or charge not less than One Hundred Thousand Pesos (P100,000.00) and after distraint on personal property of the delinquent taxpayer may be levied. To this end, the City treasurer shall prepare a duly authenticated certificate showing the name of the tax payer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing on said certificate the description of the property upon which levy is to be made. At the same time, written notice of the levy shall be mailed to or served upon the City Assessor and the Register of Deeds in the province or city where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, of the delinquent taxpayers or, in his absence from the Philippines, of his agent or the manager of the business in respect to which the liability arose, of if there be none, of the occupant of the property in question. A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the City Treasurer to the City Mayor and the Sangguniang Panlungsod.

b) Advertisement and Sale. -- Within thirty (30) days after the levy, the City Treasurer shall proceed to publicly advertise for sale or auction the real property or a 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 affected 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 where the property is located. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, the time and place of sale, the name of the tax payer against whom the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees or charges, penalties and interest. 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 place as determined by the City Treasurer conducting the sale 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 then make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser, and setting out the exact amount of all taxes, fees, charges and related surcharges, interest, or penalties. Provided, however, that any excess in the proceeds of the sale over the claim and cost of sale shall be turned over to the owner of the property.

The City treasurer may advance the amount an sufficient to defray the cost of collection and advertisement and subsequent sale of the subject real property including the preservation of improvements thereon.

c) Redemption of Property Sold. – Within one (1) year from the date of the sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon the payment to the City Treasurer of the total amount of taxes, fees, or charges, and related surcharges, interests, or penalties from the date of delinquency to the date of sale, plus interests of 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.

The City Treasurer, upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return the latter the entire purchase price paid by him plus the interest of two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges, related surcharges, interest and penalties.

The real property 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.

d) Final Deed of Conveyance to the Purchaser. – In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from lien of any taxes, fees, charges, related surcharges, interest and penalties. The deed shall succinctly recite all the proceeding upon which the validity of the sale depends.

e) Purchase of Real Property by the City Government for Want of Bidder. – In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees or charges, related surcharges, interests, penalties and costs, the City Treasurer conducting the sale shall purchase the property in behalf of the City as provided in this Code to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings to the City Mayor and the Sangguniang Panlungsod, which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City without the necessity of an order from a competent court.

Within one (1) year the date of such forfeiture, the taxpayer or any his representative, may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties and the cost of the sale. If the property is not redeemed as provided therein, the ownership thereof shall be fully vested to the City.

f) Resale of Real Property Acquired for Payments of Taxes Fees or Charges. – The City Government may, by separate Ordinance, sell and dispose of the real property acquired at public auction. The proceeds of the sale shall accrue to the general fund of the City after deducting the share of the barangay, whenever applicable.

Section 351. <u>Penalties for Failure to Issue and Execute Warrant</u>. – Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed,, or is found guilty of abusing the exercise

thereof by competent authority shall automatically be dismissed from the service after due notice and hearing.

Section 352. Payment under Protest and Claim for Refund. ---

a) Protest and Assessment. – Within sixty (60) days from the receipt of the notice of assessment issued by the City Treasurer, the taxpayer, may file a written protest with the City Treasurer through the City Board of Assessment Appeals (CBAA) as provided in this Code contesting the assessment, otherwise, the assessment shall become final and executory. The City Treasurer, based on the findings and recommendations of the CBAA, shall decide the protest within sixty (60) days from the time of its filing. If the City Treasurer finds the protest to be wholly or partially meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the City Treasurer denies the protest wholly or partially a written notice to the taxpayer shall be sent. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or sixty (60) days as prescribed herein within which to appeal with the court of competent jurisdiction, otherwise the assessment becomes conclusive and unappealable.

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

The tax or portion thereof paid under protest, shall be held in trust by the City Treasurer.

In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax credit against his existing or future tax liability.

c) Claim of Refund or Tax Credit. – As provided in Section 196 of the 1991 Local Government Code, no case or proceeding shall be maintained in any court for the recovery of any tax, fee or charge erroneously or illegally collected until a written claim for refund or tax 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 the payment of such tax, fee or charge or from the date the taxpayer is entitled to a refund or credit.

ARTICLE 67
MISCELLANEOUS PROVISIONS

Section 353. Publication of the Revenue Code. --- Within ten (10) days after the approval of this Code, a certified true copy of the same shall be published in accordance with the provisions of the 1991 Local Government Code.

Section 354. Public Dissemination of this Code. --- A copy of this Code shall be furnished to the City Treasurer who shall then be responsible for the public dissemination hereof.

Section 355. Withdrawal of Tax Exemption Privileges. --- Unless otherwise provided in this Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government owned or controlled corporations, except local water districts, cooperatives duly registered under Republic

Act No. 6983, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, associations, cooperatives registered under Republic Act No. 6810, and printer and/or publisher of books or other reading materials prescribed by the Department of Education as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective upon approval of this Code.

ARTICLE 68
GENERAL PROVISIONS

Section 356. Penalty. --- Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under the authority of this Code, 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 Court.

CHAPTER EIGHT

FINAL PROVISIONS

Section 357. Separability Clause. --- If for any reason, any provision, section, or part of this Code is declared not valid by a court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections, or parts which shall continue to be in force and effect.

Section 358. Applicability Clause. --- All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

Section 359. Rules and Regulations. ---

a) Upon approval of this Code, the City Mayor shall, through an executive order, designate and convene an oversight committee as herein provided for. The said committee shall formulate and issue the appropriate rules and regulations necessary for the efficient and effective implementation of any and all provisions of this Code.

b) The committee shall be composed of the following:

   1) The City Legal Officer, who shall be the chairman;
   2) The City Treasurer;
   3) The City Assessor
   4) Chairman, Ways and Means Committee
   5) Chief, Business Permit and Licensing Office.

c) The Committee shall submit its report and recommendation to the City Mayor within two (2) months after its organization.

d) A technical staff is hereby created to be composed of the following:

   1) Heads of departments in such number as the City Mayor may designate;

2) A secretariat to be chosen by the Chairman of the Committee from among the qualified employees of the City Government.

e) The Committee shall undertake an information campaign on this Code.

f) Funds needed by the committee shall be provided by the Office of the City Mayor from any available funds.

Section 360. Repealing Clause. -- All ordinances, rules and regulations, or parts thereof, in conflict with, or is inconsistent with any of this Code are hereby repealed or modified accordingly.

Section 361. Effectivity. --- This Ordinance shall become effective upon completion of its publication in a newspaper of local circulation in the City and posted in at least (3) three conspicuous places in the City of Bacoor, Cavite pursuant to Sections 59 and 188 of R.A. 7160, the Local Government Code of 1991.

UNANIMOUSLY APPROVED on the 3rd day of December 2013 at the City of Bacoor, Province of Cavite.