



Republic of the Philippines  
Tanggapan ng Sangguniang Panlungsod  
City of Naga



**ORDINANCE NO. 92-062**

**AN ORDINANCE AMENDING CERTAIN SECTIONS OF ORDINANCE NO.543, AS AMENDED, PURSUANT TO THE PROVISIONS OF THE LOCAL GOVERNMENT CODE OF 1991 (RA 7160)**

Author: Hon. Esteban Abonal

Be it ordained by the Sangguniang Panlungsod of the City of Naga, that;

**SECTION 1.** - This ordinance shall govern the levy, assessment and collection of taxes, fees, charges and other imposition within the jurisdiction of the City of Naga.

**SECTION 2.** - DEFINITIONS AND RULES OF CONSTRUCTIONS:

- a) All definitions of terms under the provision of the Revenue Code of Naga City (Ordinance 543, as amended) and the Local Government Code of 1991 (RA-7160) are hereby adopted.
- b) If the provisions of the Revenue code of Naga City (Ordinance 543) and the Local Government Code (Ra 7160) conflict with each other, the provisions of the later shall prevail.

**SECTION 3.** – CITY TAXES

- a) REAL PROPERTY TAX – There is hereby levied an annual ad valorem tax of ONE POINT SEVENTY FIVE (1.75%) PERCENT of the assessed value of real properties located in the City of Naga classified by the City Assessor or commercial, agricultural, and Industrial.
- b) Real properties used for residential purposes shall be subject to tax of ONE (1%) percent of the assessed value.
- c) An additional ONE (1%) PERCENT tax on real property shall collected in addition to the tax herein provided which shall exclusively accrue to the Special Education Fund (SEF)
- d) If the basic real property tax and the additional SEF tax are paid on time or in advance in accordance with the prescribed scheduled of payments provided in Article 342 of the Rules and Regulations Implementing RA 7160, which is hereby adopted, a discount shall be granted to the tax payer of TWENTY (20%) for advance payment and TEN (10%) PERCENT for prompt payment.
- e) In cases of failure to pay the basic real property tax and the additional SEF tax upon the expiration of the periods as prescribed, or when due as the case maybe, 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, however, that in no case shall the total interest on the unpaid tax portion thereof exceed thirty-six (36) months.

**SECTION 4. – Tax on 6th transfer or Real Property Ownership.**

- a) There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of SEVENTY –FIVE (75%) PERCENT of the total consideration or the fair market value, whichever is higher.
- b) For this purpose, the register of deed of the city, shall before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall likewise make the same requirements before canceling a sold tax declarations and issuing a new one in place thereof. Notaries Public shall furnish the City Treasurer with a copy of any deed transferring ownership of title to any real property within thirty (30) days from the date notarization:
- c) It shall be the duty of the buyer, done, transferee, heir, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner’s death in the case of transfer by succession;
- d) Failure to pay on the date the tax is due will subject the taxpayer to a surcharge of TWENTY-FIVE (25%) PERCENT of the original tax due.

**SECTION 5. - TAX ON BUSINESS**

There is hereby levied an annual tax on the business mentioned in this Section at rates prescribed therefore. The tax is payable for every distinct establishment and one line of business or activity for which a tax have been paid.

- a) On manufacturers, assemblers, repackers, processors, brewers, distillers, 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	Amount of Tax Per Annum
Less than P 10,000.00	P 247.50
P 10,000.00 Or more but not less than	P 15,000.00 330.00
15,000.00 “ “ “ “ “ “	20,000.00 453.00
20,000.00 “ “ “ “ “ “	30,000.00 660.00
30,000.00 “ “ “ “ “ “	40,000.00 990.00
40,000.00 “ “ “ “ “ “	50,000.00 1,237.00
50,000.00 “ “ “ “ “ “	75,000.00 1,980.00
75,000.00 “ “ “ “ “ “	100,000.00 2,475.00
100,000.00 “ “ “ “ “ “	150,000.00 3,300.00
150,000.00 “ “ “ “ “ “	200,000.00 4,125.00
200,000.00 “ “ “ “ “ “	300,000.00 5,775.00
300,000.00 “ “ “ “ “ “	500,000.00 8,250.00
500,000.00 “ “ “ “ “ “	750,000.00 12,000.00
750,000.00 “ “ “ “ “ “	1,000,000.00 15,000.00

1,000,000.00	“	“	“	“	“	“	2,000,000.00	20,626.00
2,000,000.00	“	“	“	“	“	“	3,000,000.00	24,750.00
3,000,000.00	“	“	“	“	“	“	4,000,000.00	29,700.00
4,000,000.00	“	“	“	“	“	“	5,000,000.00	34,650.00
5,000,000.00	“	“	“	“	“	“	6,500,000.00	36,562.00

6,500,000.00 or more 1993 at a rate not exceeding forty-two (42%) of 1%  
1994 at a rate not exceeding forty-six (46%) of 1 %  
1995 at a rate not exceeding fifty (50%) of 1%  
1996 at a rate not exceeding fifty-six (56%) of 1%

b) On whole seller distributors or dealers on any article of commerce of whatever kind or nature in accordance on the following schedule:

With gross sales or receipts for the							Amount of Tax	
Preceding calendar year in the amount							Per annum	
Less than P 1,000.00							P 27.00	
1,000.00	Or more but not less than					P 2,000.00	49.50	
2,000.00	“	“	“	“	“	3,000.00	75.00	
3,000.00	“	“	“	“	“	4,000.00	108.00	
4,000.00	“	“	“	“	“	5,000.00	150.00	
5,000.00	“	“	“	“	“	6,000.00	181.50	
6,000.00	“	“	“	“	“	7,000.00	214.50	
7,000.00	“	“	“	“	“	8,000.00	247.50	
8,000.00	“	“	“	“	“	10,000.00	280.50	
10,000.00	“	“	“	“	“	15,000.00	330.00	
15,000.00	“	“	“	“	“	20,000.00	412.00	
20,000.00	“	“	“	“	“	30,000.00	495.00	
30,000.00	“	“	“	“	“	40,000.00	660.00	
40,000.00	“	“	“	“	“	50,000.00	990.00	
50,000.00	“	“	“	“	“	75,000.00	1,485.00	
75,000.00	“	“	“	“	“	100,000.00	1,980.00	
100,000.00	“	“	“	“	“	150,000.00	2,805.00	
150,000.00	“	“	“	“	“	200,000.00	3,630.00	
200,000.00	“	“	“	“	“	300,000.00	4,950.00	
300,000.00	“	“	“	“	“	500,000.00	6,600.00	
500,000.00	“	“	“	“	“	750,000.00	9,900.00	
750,000.00	“	“	“	“	“	1,000,000.00	13,200.00	
1,000,000.00	“	“	“	“	“	2,000,000.00	15,000.00	

2,000,000.00 or more 1993 at a rate not exceeding fifty-six (56%) of 1%  
1994 at a rate not exceeding sixty-two (62%) of 1%  
1995 at a rate not exceeding seventy (70%) of 1%  
1996 at a rate not exceeding seventy-five (75%) of 1%

c) On exporters and on manufacturers, millers, producers, wholesalers, distributors, or retailers of essential commodities enumerated hereunder at a rate not exceeding SEVENTY-FIVE (75%) PERCENT of the rates under sub-section (a), (b) and (d) of this section.

1. Rice and corn

2. Wheat or cassava flour, meat dairy products, locally manufactured, processed or preserved food, 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,
6. Poultry feeds and other animal feeds;
7. School supplies; and
8. Cement.

d) On retailers.

With gross sales/receipt for the preceding calendar year of;

Rate of tax per annum	
P 400,000.00 or less	2%
more than P 400,000.00	1%

The rate of (2%) two percent per annum shall be imposed on sales not exceeding Four Hundred Thousand (P 400,000.00) Pesos, while the rate of One (1%) percent per annum shall be imposed on sales in excess of the first Four Hundred Thousand (P 400,000.00) Pesos.

e) On contractors and other independent contractors as defined in the Local Government Code, in accordance with the following schedules;

With gross receipts for the preceding Calendar year in the amount of;		Amount of Tax Per annum
Less than P 1,000.00		P 27.00
1,000.00	Or more but not less than	P 2,000.00 49.50
2,000.00	“ “ “ “ “ “	3,000.00 75.00
3,000.00	“ “ “ “ “ “	4,000.00 108.00
4,000.00	“ “ “ “ “ “	5,000.00 150.00
5,000.00	“ “ “ “ “ “	6,000.00 181.50
6,000.00	“ “ “ “ “ “	7,000.00 214.50
7,000.00	“ “ “ “ “ “	8,000.00 247.50
8,000.00	“ “ “ “ “ “	10,000.00 280.50
10,000.00	“ “ “ “ “ “	15,000.00 330.00
15,000.00	“ “ “ “ “ “	20,000.00 412.00
20,000.00	“ “ “ “ “ “	30,000.00 495.00
30,000.00	“ “ “ “ “ “	40,000.00 660.00
40,000.00	“ “ “ “ “ “	50,000.00 990.00
50,000.00	“ “ “ “ “ “	75,000.00 1,485.00
75,000.00	“ “ “ “ “ “	100,000.00 1,980.00
100,000.00	“ “ “ “ “ “	150,000.00 2,805.00
150,000.00	“ “ “ “ “ “	200,000.00 3,630.00
200,000.00	“ “ “ “ “ “	300,000.00 4,950.00
300,000.00	“ “ “ “ “ “	500,000.00 6,600.00
500,000.00	“ “ “ “ “ “	750,000.00 9,900.00
750,000.00	“ “ “ “ “ “	1,000,000.00 13,200.00
1,000,000.00	“ “ “ “ “ “	2,000,000.00 15,000.00

Less than P 5,000.00 Or more but not less than P 41.25

P 5,000.00	“	“	“	“	“	“	P 10,000.00	92.50
10,000.00	“	“	“	“	“	“	15,000.00	156.75
15,000.00	“	“	“	“	“	“	20,000.00	247.50
20,000.00	“	“	“	“	“	“	30,000.00	412.50
30,000.00	“	“	“	“	“	“	40,000.00	577.50
40,000.00	“	“	“	“	“	“	50,000.00	825.00
50,000.00	“	“	“	“	“	“	75,000.00	1,320.00
75,000.00	“	“	“	“	“	“	100,000.00	1,980.00
100,000.00	“	“	“	“	“	“	150,000.00	2,970.00
150,000.00	“	“	“	“	“	“	200,000.00	3,960.00
200,000.00	“	“	“	“	“	“	250,000.00	5,454.00
250,000.00	“	“	“	“	“	“	300,000.00	6,930.00
300,000.00	“	“	“	“	“	“	400,000.00	9,240.00
400,000.00	“	“	“	“	“	“	500,000.00	12,375.00
500,000.00	“	“	“	“	“	“	750,000.00	13,875.00
750,000.00	“	“	“	“	“	“	1,000,000.00	15,375.00
1,000,000.00	“	“	“	“	“	“	2,000,000.00	17,250.00

2,000,000.00 1993 at a rate not exceeding fifty six (56%) of 1%  
1994 at a rate not exceeding Sixty-Two (62%) of 1%  
1995 at a rate not exceeding Seventy-(70%) of 1%  
1996 at a rate no exceeding Seventy-Five (75%) of 1%

- f) On Banks and other financial institutions at a rate not exceeding SEVENTY FIVE (75%) PERCENT of one Percent (1%) on the gross receipts of the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on properties and profits from exchange or sale property, insurance premiums.

1993 at a rate of Fifty-Six (56%) of 1%  
1994 at a rate of Sixty-Two (62%) of 1%  
1995 at a rate of Seventy (70%) of 1%  
1996 at a rate of Seventy-Five (75%) of 1%

- g) On peddlers engaged in the same of any merchandise of articles of commerce at SEVENTY FIVE (75%) PESOS per peddler annually  
h) On any other business not specifically enumerated under sub-paragraphs (a), (b), (c), (d), (e), (f) and (g) above, the tax shall be Three (3%) Percent of the gross sale or receipts of the preceding calendar year;  
i) On real Estate Dealers;  
1) Subdivision operators, per sq. m.  
2) Lessors of real estate – In case of a Newly started business of lessor of real state, the tax shall be One hundred Fifty thousand (P 150.00) pesos.

With Gross receipts for the preceding  
Calendar year in the amount of:

Tax per annum

Less than P3, 000.00			P 150.00
3,000.00	Or more but less than	P 5,000.00	300.00
5,000.00	“ “ “ “ “	7,000.00	450.00
7,000.00	“ “ “ “ “	10,000.00	600.00
10,000.00	“ “ “ “ “	15,000.00	750.00
15,000.00	“ “ “ “ “	20,000.00	900.00

For every P 1,000.00 in excess of P 20,000.00 For real property used for purposes other than residential	25.00
For every P 3,000.00 in excess of P 20,000.00 For real property used for residential purposes	25.00

**SECTION 6.** - Annual Fixed Tax for Every Delivery or Van of Manufacturers or Producer, Wholesalers Dealers or Retailers, in certain products. There is hereby levied an annual fixed tax of Six Hundred (P600.00) Pesos for every truck or van or any motor vehicle used by manufacturers, producers, wholesalers of, dealers or Retailers in the delivery or distribution of distilled spirits, fermented liquors soft drinks, cigar and cigarettes and other products such as but not limited to dressed chickens, cold cuts, hardware materials, glassware's, dry goods and others, to sales outlets, consumer, whether directly or indirectly, within the City of Naga.

The manufacturers, producers, wholesalers, dealers and retailers referred to inn the immediately preceding paragraph shall be exempt from the tax on peddlers prescribed in Section 5 (g).

**SECTION 7. – TAX ON PRINTING AND PUBLICATION. -**

- a) There is hereby levied a tax of Seventy-Five (75%) Percent of the one (1%) of the gross annual receipt for the preceding calendar year on the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipt, pamphlets, and other printed materials of similar nature;
- b) In the case of a newly started business, the tax shall be One-tenth (1/10) on One Percent (1%) of the capital investment. In succeeding year, regardless of when the business started to operate, the tax shall be based on the gross receipt for the preceding calendar year, or fractions thereof;
- c) The receipt from the printing and/or publication of books or other reading materials prescribed by DECS for schools text or references shall be exempt from the tax herein imposed.

**SECTION 8. - FRANCHISE TAX. –**

- a) Not with standing any exemption granted by any law or other special law, there is hereby levied a tax on business enjoying a franchise at a rate of Seventy-Five (75%) Percent of one (1%) percent of the gross annual receipts which shall include both cash sale and sales on account realized during the preceding calendar year within the jurisdiction of the Naga City;
- b) In the case of a newly started business the tax shall be One-tenth (1/10) 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 of the preceding calendar year or any fractions thereof;

**SECTION 9. - TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES.**

- a) There is hereby levied a tax of Fifteen (15%) Percent of the fair market value in the City per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources, such as but not limited to marl, marble, granite, volcanic cinders basalt, tuff, and rock phosphate, extracted from public of private lands, or from beds of seas, lakes, rivers, streams, creeks, and other public waters within the territorial jurisdiction of Naga City;

- b) The permit to extract sand, gravel, and other quarry shall be issued exclusively by the City Mayor;
- c) The proceeds of the tax on sand gravel and other quarry resources shall be distributed as follows:

- 1) City. .... Sixty Percent (60%)
- 2) Barangay where the sand gravel and other quarry resources are extracted. Forty Percent (40%)

**SECTION 10. – PROFESSIONAL TAX.**

- a) There is hereby levied an annual professional tax on each person engaged in the exercise or practice of his professional requiring bar or board examinations conducted by the Professional Regulation Commission and the Supreme Court, at the following rates:

- (a-1) Three Hundred Pesos (P 300.00) 1993 - P 150.00
  - 1994 - 225.00
  - 1995 - 300.00

- |                              |  |
|------------------------------|--|
| Actuarians                   | Lawyers                                    |
| Architects                   | Medical Practitioners                      |
| Brokers                      | Opticians                                  |
| Real Estate Brokers          | Optometrist                                |
| Stock Brokers                | Dentist                                    |
| Customs Brokers              | Engineers                                  |
| Certified Public Accountants | Other professions falling under (a) above. |

- (a-2) Two Hundred Seventy-Five (P275.00) 1993 - P100.00
  - 1994 - P200.00
  - 1995 - P275.00

- |                         |                     |
|-------------------------|---------------------|
| Medical Technologist    | Geologist           |
| Sugar Technologist      | Land Surveyors      |
| Chief mates             | Marine Officers     |
| Dieticians              | Midwife             |
| Marine Second Engineers | Nurses (registered) |
| Statisticians           |                     |

- b) Every person legally authorized to practice his profession shall pay the professional tax in the City where he practice his profession or where he maintain his principal office;
- c) Any individual or corporation employing a person subject to professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter;
- d) The professional tax shall be payable annually on or before January 31<sup>st</sup>. any person first beginning to practice a profession after the month of January must however, pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid. Professionals exclusively employed in the government shall be exempt from the payment of this tax

(a-3) Occupation Tax-There is hereby levied an annual tax on persons engaged in any occupation or calling, at the following rates;

1. Two Hundred Pesos (P 200.00)	1993 - 100.00
Professor of Private /Public	1994 - 150.00
Universities and Colleges Including	1995 - 200.00
Vocational Schools	Insurance Adjusters
Insurance Agents and Sub-Agents	Radio-Television Broadcasters and Technicians
Interior Decorators	Certified Plant Mechanics
Registered Electricians	
Registered Master Plumbers	
Actors and Actresses (Professionals)	
Chemist (if not chemical Engineer)	
2. One Hundred Pesos (P 100.00)	1993 - P 50.00
Instructors of Private/ Public	1994 - 75.00
Universities, and College and	1995 - 100.00
Vocational Schools	Tattooers
Chiropracist	Therapist (not a registered nurse)
Embalmers	Other occupation/calling
Hostesses	not specifically mentioned above.
Jockeys	
Masseurs	
Pelotaries	
Stage Performers	
Stewards and Stewardess (Commercial)	

**SECTION 11. – AMUSEMENT TAX. -**

- a) There is hereby levied an amusement tax of THIRTY (30%) Percent of the gross receipts from admission fees from the proprietors, lessees or operators of theaters, cinemas, concert halls, circuses, boxing stadiums, and other places of amusements;
- b) In the case of theaters or cinemas, tax shall first be deducted and withheld by their proprietors, lessees, or operator and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic film;
- c) The tax herein imposed shall be due and payable within the first twenty (20) days of following that which they are due.
- d) The proprietor lessee, or operator, shall file a true and complete return within the five (5) days of the month showing the required information, including the opening and closing number of the ticket sold, classified according to their admission prices and amount of gross receipts derived from the preceding month. In case of fraudulent return is filled or a false return is willfully made, the taxpayer shall be subject of Fifty (50%) percent of the correct amount of the tax due addition to other surcharges, interest and penalties.

**SECTION 12. – TAX ON PRIVATELY OWNED PUBLIC MARKET. -**

With gross receipts for the preceding		Tax per annum
year in the amount of:		
Less than P 5,000.00		P 750.00
P 5,000.00 Or more but less than	P 10,000.00	1,125.00



10,000.00	“	“	“	“	“	20,000.00	1,500.00
20,000.00	“	“	“	“	“	30,000.00	1,875.00
30,000.00	“	“	“	“	“	40,000.00	2,250.00
40,000.00	“	“	“	“	“	50,000.00	2,625.00
50,000.00	“	“	“	“	“	60,000.00	3,000.00
60,000.00	“	“	“	“	“	70,000.00	3,375.00
70,000.00	“	“	“	“	“	80,000.00	3,750.00
80,000.00	“	“	“	“	“	90,000.00	4,075.00
90,000.00	“	“	“	“	“	100,000.00	4,400.00

For every P 1,000.00 in excess of P100, 000.00 50.00

For newly started privately owned public market, the tax shall be P 750.00 for the initial quarter of operation.

**SECTION 13. – TAX ON OTHER BUSINESS. -**

a. On dealers of liquor, distilled spirits and or wines:	Tax per annum
1. Wholesale dealer in foreign liquors	P 2,000.00
2. Wholesale dealer in domestic liquors	1,200.00
3. Retail dealer in foreign liquors	1,000.00
4. Retailer dealer in domestic liquors	600.00
5. Retailer dealer in vino-liquors	400.00
6. Retail dealer in fermented liquor	
a. Sari-sari Stores	300.00
b. Groceries and restaurant	1,000.00
7. Wholesale dealer in fermented liquors	3,000.00
8. Retail dealer in tuba, basi and/or tapay	300.00
b. On tobacco Dealers	Tax Per Annum
1. Retail leaf tobacco dealers	P 300.00
2. Wholesale leaf tobacco dealers	900.00
3. Retail tobacco dealer	300.00
4. Wholesale tobacco dealer	900.00
c) On amusement devices	Tax Per Annum
1. Each jukebox machine	P 150.00
2. Each machine or apparatus for visual entertainment including video	100.00
3. Each apparatus for weighing persons	70.00
4. Each apparatus and/or computer	100.00
d. On amusement places wherein the customers actively participate without making bets or wagers, including but not limited to the following:	Tax per annum
1. Night and day club	P 9,000.00
2. Night clubs or day clubs	6,000.00
3. Bars (including Beer Gardens, Disco Pubs and super clubs)	3,600.00

4. Cabaret and Dance Halls	2,250.00
5. Steam baths, Saunas, and other similar Establishments (per cubicle)	300.00
6. Skating rinks	1,125.00
7. Bath houses, swimming pools, resorts and other similar	1,500.00
8. Billiard and Pool Hall:	
for the first Table	100.00
for each additional Table	75.00
Pools using wooden tables or disc	
For the first table	50.00
For each additional table	30.00
9. Bowling Alleys:	
Automatic, per lane	500.00
Non-automatic, per lane	400.00
10. Circuses, carnivals and the like:	
1 <sup>st</sup> ten days	600.00
Every theater	20.00
11. Merry-go-rounds, roller coaster, ferries wheels, swings, shooting galleries, side shows and other similar contrivances:	
1 <sup>st</sup> ten days	600.00
Everyday Theater	20.00
12. Theaters and Cinema Houses	
-Itinerant operators, per day	20.00
-With orchestra only with seating capacity of less than 500 persons	2,000.00
-With balcony and Orchestra with seating Capacity of less than 500 person	2,500.00
-With balcony and orchestra with seating Capacity of 500 to 999 persons	3,500.00
-With balcony and orchestra with seating capacity of 1,000.00 persons and above	4,500.00
-With lodge, balcony, orchestra, air conditioned	5,500.00
13) Boxing Stadiums	6,000.00
14) Cockpits	4,500.00
Per cockfight – ordinary	20.00
Per cockfight – Derby	50.00

e. On cold storage and refrigerating units: Tax per annum

With total cold storage capacity:	
Not exceeding 5 cu. m.	150.00
Over 5 to 15 cu. m.	275.00
Over 15 to 25 cu. m.	375.00
Over 25 to 35 cu. m.	750.00
Over 35 to 50 cu. m.	1,125.00
Over 50 cu. m.	1,500.00

f. On lumberyards

500 sq. m. or less	500.00
Over 500 to 1,000 sq. m.	1,500.00
Over 1,000 to 1,500 sq. m.	2,000.00
Over 1,500 to 2,000 sq. m.	2,500.00

Over 2,000 sq. m.	3,000.00
g. On dancing schools	1,000.00

**SECTION 14. – TAX ON SIGNBOARDS, SIGNS, BILLBOARDS OR ADVERTISEMENT**

a. Billboards or signboards for advertisement of business, per sq. m. or fraction thereof:	Tax per annum
Single face	30.00
Double face	60.00
b. Billboards or signs for professionals, per sq. m. or fractions thereof	24.00
c. Billboards signs or advertisement for business and professional painted on any building, structure, or other wise separated or detached there from per sq. m. or fractions thereof	27.00
d. Advertisement by means of placards, per sq. m. or fraction thereof	27.00
e. Advertisements for business or professions by means of slides in movies, payable by honors of movie house	300.00
In addition to the taxes provided above under items (a) to (e) inclusive, for the use of electric or neon lights in billiards, per sq. m.. or fraction thereof	20.00
f. Advertisements by means of promotional sale (house to house) per day per person	10.00
(g) Mass display of signs. -	Amount of tax per quarter of Fraction thereof.
From 100 to 250 display signs	900.00
From 251 to 500 display signs	1,110.00
From 501 to 750 display signs	1,650.00
From 751 to 1,000 display signs	2,100.00
1,001 or more display signs	4,500.00
h. Advertisements by means of vehicles, balloons, kits, etc.	
Per day or fraction thereof	60.00
Per week or fraction thereof	120.00
Per month or fraction	240.00
i. On golf links	4,500.00p/a
j. On pawnshops	Amount of tax p/annum With capital of:
Less than P 50,000.00	3,000.00
50,000.00 or more but not less than P100, 000.00	4,500.00
100,000.00 or more but less than P200, 000.00	6,000.00
200,000.00 or more	9,000.00
k. On Money shops	3,000.00
l. On lending investors	4,000.00
m. On finance & investment Companies	
Principal office	6,000.00
For each branch	3,000.00
n. On insurance companies	

Principal Office	9,000.00
For each branch	4,500.00
o. On Commercial Banks	
Principal Office	11,250.00
For each branch	7,500.00
p. On Saving Banks	
Principal Office	4,500.00
For each branch	2,250.00
q. On boarding houses With accommodations for:	
Less 10 Boarders	500.00
10 to 19 boarders	750.00
20 to 39 boarders	1,000.00
40 or more boarders	1,250.00
r. On lodging House:	
With accommodations for:	
Less than 15 Lodgers	1,800.00
15 to 24 lodgers	2,700.00
25 to more lodgers	3,600.00

**SECTION 15. - PERMITS & OTHER REGULATORY FEES:**

(a) Mayor's Permit – Business establishments subject to tax under this Ordinance shall be levied a Mayor's Permit Fee based on the amount of annual tax paid by the establishments:

When the tax paid is			Annual Fee
More than P 50.00	but not exceeding	P100.00	P 50.00
100.00	“ “ “	200.00	70.00
200.00	“ “ “	300.00	100.00
300.00	“ “ “	500.00	150.00
150.00	“ “ “	1,000.00	200.00
1,000.00	“ “ “	3,000.00	300.00
3,000.00	“ “ “	5,000.00	400.00
Over 5,000.00	“ “ “	5,000.00	500.00

(a) Gasoline Dealer ..... 5,000.00

(b) Business establishments with delivery trucks or vans, for each truck or van - P 100.00

(c) Other occupation or calling. -

- Fifty Pesos (P 50.00)
  - Bakers
  - Barbers
  - Cooks
  - House Demonstrators
  - Manicurist
  - Waiter/Waitresses
  - Other similar occupation with direct contact to the public, such as but limited to sales Girl/boy, bank tellers and the like
  - Musicians of Combo players
  - Itinerant photographers

**SECTION 16. - PERMIT FEES FOR GAFFERS, REFEREES, BATTAKERS AND PROMOTERS:**

There shall be collected an annual fee from each gaffer, referee, battaker, promoter or such other term applied to person promoting or hosting a cockfight under the following scheduled:

1. Operator, general manager, promoter, host or such other term applied to persons hosing or promoting a cockfight	P 300.00
2. Pit Manager	150.00
3. Referee (Sentenciador)	150.00
4. Cashier	150.00
5. Bet Manager (Kasador)	150.00
6. Derby Matchmaker	150.00
7. Bet Taker (Kristo)	100.00
8. Gaffer (Mananari)	100.00

**SECTION 17. - PERMIT FEES ON BICYCLE, PEDALLED TRICYCLES (PADYAKS), TRIMOBILE, CARETELA, CART OR SLEDGE:**

There shall be collected the following annual permit fee from owners of each bicycle, pedaled tricycle, trimobile, caretela, cart or sledge operated within the City of Naga.:

a. Bicycle	P 20.00
b. Pedalled Tricycle	45.00
c. Caretela	50.00
d. Cart	30.00
e. Sledge	50.00
f. Trimobile	75.00

**SECTION 18. - FEES FOR SELLING AND LICENSING OF WEIGHTS AND MEASURES:** - There shall be collected the following annual fees from every person that shall have instrument of weights and measures sealed and licensed:

a. For sealing metric measures –	
Not over one meter	P 10.00
Over one meter	20.00
b. For sealing metric measures of capacity –	
Not over 10 liters	10.00
Over ten liters	20.00
c. For sealing metric instrument of weight –	
30 kilograms or less	20.00
Over 30 but not over than 300 kilograms	30.00
Over 300 but not over 3,000 kilograms	50.00
Over 3,000 kilograms	60.00
For an apothecary or other balance of precision, Double the same rates	5.00

The provisions of the Revenue Code Of Naga City (Ordinance 543) in the manner of sealing and licensing of weights and measures are hereby adopted.

**SECTION 19. - FIRE INSPECTION FEES:**

Any person that shall keep or store at his place of business or elsewhere in the City, or transport in its streets any flammable, explosive, or highly combustible material, shall first secure a permit from the Chief, Naga City Fire Station for which the corresponding fees shall be paid as follows.

For inspection of:

	Amount of fees per annum
Sari-sari stores	P 20.00
Hardware stores, groceries and other general Merchandise stores	100.00
Gasoline Service Stations	1,000.00

**SECTION 20. - GARBAGE FEES:**

Garbage fees as prescribed in Ordinance No. 543, s.1976 are hereby increased by ONE FIFTY PERCENT (150%)

**SECTION 21. - LOCAL REGISTRY AND PERMIT FEES FOR CADAVER DISPOSITION. -**

There shall be collected the following fees for services rendered by the Civil Registry of Naga City:

- a) For the registration of documents and certified copies of documents on file in the office of the Local Civil Registrar:

Fees:	Annual
1. Legal Separation	P 50.00
2. Divorce	50.00
3. Court decisions or order to correct or change entries in any certificate of births, marriage or death	50.00
4. Voluntary emancipation of minors	50.00
5. Repatriation or voluntary renunciation of citizenship	100.00
6. Court decision recognizing or acknowledge of natural children or impugning or denying such recognition or acknowledgement	50.00
7. Judicial determination of paternity filiations	50.00
8. Aliases	50.00
9. court decisions or orders to the custody of guardianship or adoption	50.00
10. Filling of supplemental birth certificate to furnish data.	50.00

- b) For other entries in the registry:

1) For registration of any legal document for record purposes	P 50.00
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2) For registration of affidavit and/or oath of allegiance regarding wines and children of naturalized Filipino citizens or election of citizenship	100.00
3) For registration of foreign decree of adoption .	100.00
c) Marriage License and Solemnization Fees. –	
1) Application Fee	100.00
2) License Fee	50.00
3) Solemnization fee when marriage is performed by any of the judges of the City courts or by the City Mayor	50.00
d) Permits for cadaver Disposition. –	
1) Burial permit fee	10.00
2) For the disinterment/ exhumation of human remains	10.00
3) Removal Cadaver	20.00
4) Entrance of Cadaver from another City/Municipality to Naga City	20.00
5) Transfer of Cadaver from Naga City to another City/Municipality	20.00
e) Cemetery Fees. –	

There is hereby levied the following cemetery fees for the use of cemetery lots or spaces in the public cemetery at Concepcion Pequeña, Naga City and services rendered in connection therewith:

a) For a limited period of five (5) years, renewal for every five (5) years, at the option of relative or nearest kind of the deceased:	
1) For the area included between the National Road and an offset of thirty (30) meters inside the cemetery	200.00/sq.m
2) For the area parallel between the Heavenly Peace Memorial Garden road and an offset Of thirty (30) meters inside the cemetery after The area mentioned in sub-paragraph (1) above	150.00/sq.m.
3) For the remaining area after the areas mentioned in sub-paragraph (1) and (2) hereof	100.00/sq.m.
b) For a limited period of five (5) years:	
1) Government-owned tombs or niches	75.00/sq.m.
2) Lot on burial grounds (except 1 to 3 above)	10.00/sq.m.

**SECTION 22. – CLEARANCE FEES AND SECRETARY FEES. –**

- a. Clearance Fees. – There shall be collected the following fees for every certificate issued in all offices of the City Government to every person requesting for the issuance of a police, Mayor’s or court/fiscal clearance and for every certificate issued to every person in the city of Naga:
- |  |         |
|--|---------|
| 1) For employment, scholarships, study grants or other | P 10.00 |
|--|---------|

purposes no hereunder specified , each	
2) For firearms permit application	200.00
3) For change of name	200.00
4) For tourist and visa application	200.00
5) For overseas contract Work passport and visa application	100.00

b. Secretary fees – Every person requesting for copies of official records and documents in any of the offices of the City of Naga shall pay the following.

1) For every 100 word or fraction thereof, typewritten (not including the certificate and any notation)	P 5.00
2) Where the copy to be furnished is in printed form in whole or in part, for each page (double this fee if there are two pages in a sheet)	6.00
3) For each certificate of correctness (with the seal of office ) written on the copy or attached thereto	6.00
4) For certifying the official act of a Municipal Judge or other certificate (Judicial) with seal	6.00
5) For certified copies of any records, decree, judgment or entry of which any person is entitled to demand and receive a copy in connection with judicial proceeding, for each 100 words or fraction	6.00
6) Xerox copy or any copy produced by copying machine, per page	6.00
7) Photo copy, per page	15.00
8) Research Fee	5.00

### **SECTION 23 - SANITARY INSPECTION AND OTHER HEALTH FEES. -**

a. Sanitary Inspection fee- All business industrial, commercial, educational or agricultural establishments, including a house, accessoria and building for rent, shall secure sanitary inspection certificate for the purpose of their supervision governing the safety of the public, and pay to the City Treasurer the following annual fees.

	Annual fee
1) For each home, accessoria or building for rent, per door	P 120.00
2) Factory, of any kind	200.00
3) For each business, industrial, commercial or agricultural establishment, based on the business tax it pays annually, as follows:	
For every tax paid not exceeding P 50.00	P 20.00
More than P 50.00 but not exceeding P 100.00	30.00
More than P 100.00 but not exceeding P 200.00	40.00
More than P 200.00 but not exceeding P 300.00	50.00
More than P 300.00 but not exceeding P 500.00	70.00
Over P 500.00	100.00

b. Health Fees- Any person who submits himself to a physical examination by the City Health Officer, or his duly authorized representative of any physician at the Naga City Hospital shall pay a service fee Ten (P10.00) Pesos.



**SECTION 24.** - Unless otherwise provided in this Ordinance for a newly started business, the tax shall be one ONR TENTH 1/10 of One percent (1%) of the capital investments;

**SECTION 25.** - Pertinent provisions of the Local Government (RA 7160) and the Revenue Code of Naga (Ordinance 543) in so far as taxation is concerned are hereby adopted;

**SECTION 26.** - Any violation of the provision of this Ordinance and those adopted under the Local Government Code (RA 7160) and the Revenue Code of Naga City (Ordinance 543) shall upon conviction, be penalized by a fine of not less than One Thousand (P1,000.00) nor more than five thousand (P 5,000.00) or imprisonment of not less than six (6) months nor more than One(1) year or both fine and imprisonment at the discretion of the court.

If the violation is committed by a firm, corporation, partnership or any other juridical entity, the manager, managing partner, director, or person charged with the management of such firm, corporation, partnership or juridical entity shall be criminally responsible thereafter.

**SECTION 27.** – This ordinance shall take effect on January 3, 1992.

**ENACTED:** December 23, 1993

**WE HEREBY CERTIFY** to the correctness of the foregoing Ordinance.

**J ANTONIO A. AMPARADO**  
City Secretary

**LOURDES V. ASENCE**  
Vice Mayor & Presiding Officer

APPROVED:

**JESSE M. ROBREDO**  
City Mayor