



ORDINANCE NO. 93-060

AN ORDINANCE AMENDING CERTAIN SECTIONS OF ORDINANCE NOS. 543 & 92-062 AS AMENDED, PUSUANT TO THE PROVISIONS OF THE LOCAL GOVERNMENT CODE OF 1991 (R.A. 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. - Definition and rules of constructions:

- a) All definitions of terms under the provisions 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 Revenue Code (RA-7160) conflict with each other, the provisions of the latter shall prevail.

SECTION 3. - TAX ON BUSINESS:

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

- a) On manufacturers, assemblers, repackers, brewers, distillers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind of 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 Upon effectivity January 1, until 1994 and December 31, 1993 Thereafter	
Less than P10, 000.00	P 247.50	P 214.50
10,000.00 Or more but less than	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	1,237.50
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
		8,575.00

200,000.00	“	“	“	“	“	300,000.00	5,775.00	5,005.00
300,000.00	“	“	“	“	“	500,000.00	8,250.00	7,150.00
500,000.00	“	“	“	“	“	750,000.00	12,000.00	10,400.00
750,000.00	“	“	“	“	“	1,000,000.00	15,000.00	13,000.00
1,000,000.00	“	“	“	“	“	2,000,000.00	20,625.00	17,875.00
2,000,000.00	“	“	“	“	“	3,000,000.00	24,750.00	21,450.00
3,000,000.00	“	“	“	“	“	4,000,000.00	29,700.00	25,740.00
4,000,000.00	“	“	“	“	“	5,000,000.00	34,650.00	30,030.00
5,000,000.00	“	“	“	“	“	6,500,000.00	36,562.00	31,687.50
6,500,000.00	“	“	“	“	“	At the rate of 42% of 1%		At the rate of 1%

b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind of 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 Upon effectivity January 1, until 1994 and December 31, 1993 Thereafter		
Less than P 1,000.00			P 27.00	P 23.40
P 1,000.00	Or more but not less than	2,000.00	49.50	52.90
2,000.00	“ “ “ “ “ “	3,000.00	75.00	65.00
3,000.00	“ “ “ “ “ “	4,000.00	108.00	93.60
4,000.00	“ “ “ “ “ “	5,000.00	150.00	130.00
5,000.00	“ “ “ “ “ “	6,000.00	181.50	157.30
6,000.00	“ “ “ “ “ “	7,000.00	214.50	185.90
7,000.00	“ “ “ “ “ “	8,000.00	247.50	214.50
8,000.00	“ “ “ “ “ “	10,000.00	280.50	243.10
10,000.00	“ “ “ “ “ “	15,000.00	330.60	286.00
15,000.00	“ “ “ “ “ “	20,000.00	412.00	357.50
20,000.00	“ “ “ “ “ “	30,000.00	495.00	429.00
30,000.00	“ “ “ “ “ “	40,000.00	660.00	572.00
40,000.00	“ “ “ “ “ “	50,000.00	990.00	858.00
50,000.00	“ “ “ “ “ “	75,000.00	1,485.00	1,287.00
75,000.00	“ “ “ “ “ “	100,000.00	1,980.00	1,716.00
100,000.00	“ “ “ “ “ “	150,000.00	2,805.00	2,431.00
150,000.00	“ “ “ “ “ “	200,000.00	3,630.00	3,146.00
200,000.00	“ “ “ “ “ “	300,000.00	4,950.00	4,290.00
300,000.00	“ “ “ “ “ “	500,000.00	6,600.00	5,720.00
500,000.00	“ “ “ “ “ “	750,000.00	9,900.00	8,580.00
750,000.00	“ “ “ “ “ “	1,000,000.00	13,200.00	11,440.00
1,000,000.00	“ “ “ “ “ “	2,000,000.00	15,000.00	13,000.00
2,000,000.00	“ “ “ “ “ “	At the rate of 56% of 1% At the rate of 50% of 1%		

c) On exporters and on manufacturers, millers, producers, wholesalers, distributors or retailers of essential commodities enumerated hereunder at the rate of FIFTY (50%) 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 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;

- 6) Poultry feeds and other animal feeds;
- 7) School supplies; and
- 8) Cement.

(d) On retailers.

With gross sales/receipts for the preceding calendar year of:

	Rate of tax per annum
P 400,00.00 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 (1%) one 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, 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	
	Upon effectivity January 1, until December 31, 1993	Thereafter
Less than P 5,000.00	P 41.25	P 46.50
P 5,000.00 Or more but Less than	10,000.00	92.50 80.10
10,000.00	16,000.00	156.75 135.85
15,000.00	20,000.00	247.50 214.50
20,000.00	30,000.00	412.50 357.50
30,000.00	40,000.00	577.50 464.75
40,000.00	50,000.00	825.00 715.00
50,000.00	75,000.00	1,320.00 1,144.00
75,000.00	100,000.00	1,980.00 1,716.00
100,000.00	150,000.00	2,970.00 2,574.00
150,000.00	200,000.00	3,960.00 3,432.00
200,000.00	250,000.00	5,445.00 4,719.00
250,000.00	300,000.00	6,930.00 4,006.00
300,000.00	400,000.00	9,240.00 8,008.00
400,000.00	500,000.00	12,375.00 10,725.00
500,000.00	750,000.00	13,875.00 12,025.00
750,000.00	1,000,000.00	15,375.00 13,325.00
1,000,000.00	2,000,000.00	17,250.00 14,950.00
2,000,000.00	At the rate of 56% of 1% At the rate of 50% of 1%	

f) On banks and other financial institutions, based on their gross receipt of the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on real properties and profits from exchange or sale of property, insurance premiums, at the rate of:

ANNUAL TAX PER ANNUM
 Upon effectivity January 1, 1994
 Until and December 31, 1993 Thereafter

56% of 1%

45% of 1%

- g) On peddlers engaged in any merchandise or article of commerce SEVENTY-FIVE (P 75.00) PESOS per peddler annually;
- h) On any other business not specifically enumerated under sub-graphs (a), (b), (c), (d), (e), (f) and (g) above, the tax shall be Three (3%) percent of the gross sales or receipts of the preceding calendar year;
- (i). On Real Estate Dealers:
 - 1. Subdivision operators, per sq. m. 1993 P 1.50/sq. m.
 - 2. Lessors of real Estate – In case of a newly started business of lessor of real estate, the tax shall be 150.00

With gross sales or receipts for the preceding calendar year in the amount of:	AMOUNT OF TAX PER ANNUM		
	Upon effectivity January 1, until 1994 and December 31, 1993		Thereafter
Less than P 3,000.00		P 150.00	P 150.00
P 3,000.00 Or more but less than	5,000.00	300.00	300.00
5,000.00	7,000.00	450.00	450.00
7,000.00	10,000.00	600.00	600.00
10,000.00	15,000.00	750.00	750.00
15,000.00	20,000.00	900.00	900.00

	Tax per annum	
For every P 1,000.00 in excess of P 20,000.00 for real property used For purposes other than residential	P 25.00	P 17.50
For every P 3,000.00 in excess of P 20,000.00 for real property used For residential purposes	25.00	17.50

SECTION 4. - Annual Fixed Tax for every Delivery Van of manufacturers or producers, wholesalers, dealers or retailers in certain products. - There is hereby levied an annual fixed tax of Six Hundred (P 600.00) Pesos for every trucks or any motor vehicle used by manufacturers, producers, wholesalers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes and other products such as but not limited to dressed chicken, cold cuts, hardware materials, glass wares, dry goods and other sale outlets, consumers, whether directly or indirectly, within the City of Naga.

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

SECTION 5. - FRANCHISE TAX. -

- a) There is hereby levied a tax of Seventy-Five (75%) percent of One (1%) percent of the gross annual receipt for the preceding calendar year on the printing and/or publication of

books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets and other materials of similar nature;

- b) In the case of a newly started business, the tax shall be One Tenth (1/10) of One (1%) percent of the capital investments. In succeeding year, regardless of when the business started to operate, the tax shall be based on the grossed receipt for the preceding calendar year, or fraction thereof;
- c) The receipts from the printing and/or publications of books or other reading materials prescribed by DECS for school text or references shall be exempt from the tax herein imposed.

SECTION 6. - FRANCHISE TAX. -

- a) Notwithstanding 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 sales and sales on account realized during the preceding calendar year within the jurisdiction of Naga City.
- b) In the case of a newly started business, the tax shall be One tenth (1/10) of One (1%) Percent of the capital investments. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts of the preceding calendar year or any fraction thereof.

SECTION 7. - 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 marble, granite, volcanic cinders, basalt, marl, tuff and rock phosphates extracted from public or private lands, or from the 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 resources shall be issued exclusively by the City Mayor;
- c) The proceeds from the tax of sand, gravel and other quarry resources shall be distributed as follows:

1. City	Sixty (60%) Percent
2. Barangay where the sand, gravel And other quarry resources Are extracted	Forty (40%) percent

SECTION 8. - PROFESSIONAL TAX. -

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

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

Actuaries	Engineers
Architects	Lawyers

Brokers	Medical Practitioners
Real Estate	Opticians
Brokers	Optometrists
Stock Brokers	other professions falling
Custom Brokers	under (a) above.
Certified Public	
Accountants	
Dentists	

a-2) Two Hundred Seventy-Five (P 275.00) pesos –

1993 – P 100.00
1994 – 200.00
1995 – 275.00

Medical	Foresters
Technologists	
Sugar	Geologists
Technologists	Land Surveyors
Chief Mates	Marine Officers
Dieticians	Midwife
Marine Second	Nurses (Registered)
Engineers	
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 maintains 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, 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 professions 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 (P 200.00) Pesos

1993 – P 100.00
1994 – 150.00
1995 – 200.00

Chiropodists	Stewards & Stewardesses (Commercial)
Embalmers	Tattooers
Hostesses	Therapists (not a registered nurse)
Jockeys	Other occupation or calling not
Masseurs	specifically mentioned-above.
Pelotaries	Stage Performers

SECTION 9. - AMUSEMENT TAX. -

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

SECTION 10. – TAX. -

With gross receipts for the
Preceding year in the amount Of:

		Tax Per Annum
Less than P 5,000.00		P 750.00
P 5,000.00	Or more but less than	P 10,000.00
10,000.00	“ “ “ “ “	20,000.00
20,000.00	“ “ “ “ “	30,000.00
30,000.00	“ “ “ “ “	40,000.00
40,000.00	“ “ “ “ “	50,000.00
50,000.00	“ “ “ “ “	60,000.00
60,000.00	“ “ “ “ “	70,000.00
70,000.00	“ “ “ “ “	80,000.00
80,000.00	“ “ “ “ “	90,000.00
90,000.00	“ “ “ “ “	100,000.00
For every P 1,000.00 in excess Of P 100,000.00		50.00

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

SECTION 11. - TAX ON OTHER BUSINESSES:

- 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	
3) Retail dealer in foreign liquors	1,200.00
4) Retail dealer in domestic liquors	1,000.00
5) Retail dealer in vino-liquors	400.00

6) Retail dealer in fermented liquor	
a) Sari-sari stores	300.00
b) Groceries and Restaurants	1,000.00
7) Wholesale dealer in fermented liquors	3,000.00
8) Retail dealer in tuba, basi and/or tanay	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 dealers	300.00
4) Wholesale tobacco dealers	900.00

c) On Amusement Devices:

	Tax Per Annum
1) Each jukebox machine for visual entertainment including video	P 150.00 100.00
3) Each apparatus for weighing Persons	70.00
4) Each apparatus and/or computer	100.00

d) On amusement places wherein the customer 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) Cabarets 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 places	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 st ten days	600.00
Everyday thereafter	20.00
11) Merry-go-rounds, roller coaster, ferries wheels, swings, shooting galleries, side shows and other similar contrivances:	

1 st ten days	P 600.00
Everyday thereafter	20.00
12) Theaters and Cinema Houses:	
Itinerant operators per day	20.00
With orchestra only with seating capacity Of 500 persons	2,000.00
With balcony and orchestra with seating Capacity of less than 500 persons	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 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:	P 150.00
Not exceeding 5 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	P 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..... P 1,000.00

SECTION 12. – TAX ON SIGNBOARDS, SIGNS, BILLBOARDS OR ADVERTISEMENTS:

	Tax per Annum
a. Billboards or signboards for Advertisement of business, Per sq. m. or fraction thereof:	
Single face	P 30.00
Double Face	60.00
b. Billboards or signs for Professionals, per sq. m. Or fraction thereof	24.00

c. Billboards, signs or Advertisements for business And professionals painted on any Building or structure or other-Wise separated or detached There from, per sq. m. or fraction Thereof	27.00
d. Advertisements by means of Placards, per sq. m. or Fraction thereof	300.00
e. Advertisements for business Or professions by means of Slides in movies, payable by Owners of movie houses	300.00

In addition to the taxes provided above under items:

a. to (e) inclusive, for the use of electric or neon lights in billboards, per sq. m. or fraction thereof	P 20.00
b. Advertisements by means of Promotional sale (house to house) Per day per person	10.00
c. Mass display of signs:	Amount of Tax per Quarter of Fraction Thereof.
From 100 to 250 display signs	P 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
1,0001 or more display signs	4,500.00

h) Advertisement by means of Vehicles, balloons, kits, etc.:	
Per day of fraction thereof	P 60.00
Per week or fraction thereof	120.00
Per month or fraction thereof	240.00

i) On golf links 4,500.00 p/a

j) On pawnshops:	
With capital of:	Amount of Tax per annum
Less than P 50,000.00	P 3,000.00
P 50,000.00 or more but	

Less than P 100,000.00	4,500.00
P 100,000.00 or more but Less than P 200,000.00	6,000.00
P 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 and Investment companies:	
Principal Office	P 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 than 10 boarders	P 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 houses:	
With accommodations for:	
Less than 15 lodgers	1,800.00
15 to 24 lodgers	2,700.00
25 or more lodgers	3,600.00

SECTION 13. – PERMITS AND OTHER REGULATORY FEES:

- a) Mayor's Permit: - Business establishments subject top tax under this ordinance shall be levied a Mayor's Permit fee based on the amount of annual tax by the establishment:

When the tax paid is:			Annual Fee	
More than	P 50.00	But not exceeding	P 100.00	P 50.00
" "	100.00	" " "	200.00	70.00
" "	200.00	" " "	300.00	100.00
" "	300.00	" " "	500.00	150.00
" "	500.00	" " "	1,000.00	200.00
" "	1,000.00	" " "	3,000.00	300.00
" "	3,000.00	" " "	5,000.00	400.00

“ “	5,000.00	“ “ “	5,000.00	500.00
GasolineDealer				5,000.00

- b) Business establishments with delivery trucks or vans, for each truck or van P 100.00
- c) Other occupations or callings: 50.00
 - Bakers
 - Barbers
 - Cooks
 - House Demonstrators
 - Manicurists
 - Waiters/waitresses
 - Other similar occupations with direct contact to the public, such as but not limited to sales, girl/boy, bank tellers and the like
 - Organist
 - Musicians or Combo players
 - Itinerant photographers

SECTION 14. - PERMIT FEES FOR GAFFERS, REFEREES, BET TAKERS AND PROMOTERS.

There shall be collected an annual fee from each gaffer, referee, bet taker, promoter or such other term applied to persons promoting or hosting a cockfight under the following schedule:

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

SECTION 15. – PERMIT FEES ON BICLYCLE, PEDALED TRICYCLES (PADYAK), TRIMOBILE, CARETELA, CART OR SLEDGE:

- a) Bicycle P 20.00
- b) Pedaled Tricycle (Padyak) 45.00
- c) Caretela 50.00
- d) Cart 30.00
- e) Sledge 30.00
- f) Trimobile 75.00

SECTION 16. – FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES:

There shall be collected the following annual fees from every person that shall have instruments 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 more than	
300 kilograms	30.00
Over 300 but not more than	
3,000 kilograms	50.00
Over 3,000 kilograms	60.00
For an apothecary or other	
Balance of precision, double	
The same rates	
For each extra weight	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 17. - FIRE INSPECTION FEES. - Any person that shall keep or store at his place 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:	P 20.00
Sari-sari stores	
Hardware stores, groceries and other	
General merchandise stores	100.00
Gasoline Service Stations	1,000.00

SECTION 18. - GARBAGE FEES. - Garbage Fees as prescribed in Ordinance No. 543, S. 1976 is hereby increased by ONE HUNDRED FIFTY PERCENT (150%);

SECTION 19. - LOCAL REGISTRY FEES AND PERMIT FEES FOR CADAVER DISPOSITION: - There shall be collected the following fees for services rendered by the Civil registry of Naga City:

	Annual Fees
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 of citizenship	100.00
6) Court Decision recognizing or acknowledging of natural children or impugning or denying such recognition or acknowledgment	50.00
7) Judicial determination of maternity affiliation	50.00
8) Aliases	50.00
9) Court Decisions or orders to the custody of guardianship or adoption	50.00
10) Filing of supplemental birth Certificate to furnish additional data	50.00
b) For other entries in the registry:	
1) For registration of any legal document for record purposes	P 50.00
2) For registration of affidavit and/or oath of allegiance regarding wives 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	P 100.00
2) License Fee	50.00
3) Solemnization fee when marriage if 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	P 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 kin of the deceased:

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| 1) For the area included between the National Road and an offset of thirty (30) meters inside the cemetery | P 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: | P 75.00/sq.m. |
| 1) Government owned tombs or niches | |
| 2) Lot on burial grounds (Except 1 to 3 above) | 10.00/sq.m. |

SECTION 20. - 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 persons in the City of Naga:

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|---|---------|
| 1) For employment, scholarship, study grants or other purposes not here-under specified, each | P 10.00 |
| 2) For firearms permit application | 200.00 |
| 3) For change of name | 200.00 |
| 4) For tourist passport and visa application | 200.00 |
| 5) For Overseas Contract Work passport and visa application | 100.00 |

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| 6) For application for Filipino Citizenship..... | 1,000.00 |
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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 words 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 the certificate (Judicial) with seal.....	6.00
5) For certified copies of any paper, 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 other copy produced by copying machine, per page.....	15.00
7) Photocopy, per page.....	15.00
8) Research Fee.....	5.00

SECTION 21. - SANITARY INSPECTION AND OTHER HEALTH FEES. -

a) Sanitary Inspection Fee. – all business, Industrial, commercial, educational, agricultural establishments, including a house, accessoria, and building for rent, shall secure sanitary inspection certificate for the purpose of their supervision governing the security of the public, and pay to the City Treasurer the following annual fees:

	Annual Fees
1) For each home, accesoria, 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	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 or of by any physician at the Naha City Hospital shall pay a service fee of the capital investments;

SECTION 22. - Unless otherwise, provided in this Ordinance, for a newly started business, the tax shall be ONE TENTH (1/10) of One Percent (1%) of the capital investments;

SECTION 23. - Pertinent provisions of the Local Government (RA 7160) and the Revenue Code of the Naga (Ordinance 543) in so far as taxation is concerned are hereby adopted:

SECTION 24. - CITY TAXES: -

a) Real Property Taxes. – There is hereby levied a 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 as commercial, agricultural and industrial. Provided that this is a basic tax shall be reduced to 1.25% effective January 1, 1994;

b) Real Properties used for residential purposes shall be subject to tax of ONE (1%) PERCENT of the assessed value;

c) An additional of ONE (1%) PERCENT tax on real property shall be 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 schedule of payments provided in the Article 342 of the Rules and regulations implementing RA 7160, which is hereby adopted, a discount shall be granted to the taxpayer of TWENTY (20%) PERCENT for the advance payment and TEN (10%) PERCENT for the prompt payment;

e) In case 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 may be, shall subject the taxpayer to the payment of interest at the rate of TWO (2%) PERCENT per month on the unpaid amount of fraction thereof, until the delinquent tax shall have been fully paid; provided, however, that in no case should the total interest on the unpaid tax or portion thereof exceed THIRTY-SIX (36) MONTHS;

SECTION 25. - TAX ON THE TRANSFER OF REAL PROPERTY OWNERSHIP: -

a) There is hereby levied a tax on 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 ONE (1%) PERCENT of the total consideration or the fair market value, whichever is higher;

b) For this purpose, the register of deeds 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 an old tax declaration and issuing a new one in place thereof. Notaries Public shall furnish the City Treasurer a copy of any deed transferring ownership of title to any real property within thirty (30) days from the date of notarization;

c) It shall be the duty of the buyer, donee, transferee, heir, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of 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 the tax on the date due will subject the taxpayer to surcharge of TWENTY-FIVE (25%) PERCENT of the original tax due;

SECTION 26. - Any violation of the provisions of this ordinance and those of the 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 not more than One Thousand (P 1,000.00) Pesos or an imprisonment of not more than one (1) year 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 as provided for in this code and after publication in a newspaper of local circulation.

ENACTED: June 30, 1993.

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

J. ANTONIO A. AMPARADO
City Secretary

LOURDES V. ASENCE, M.D.
City Vice Mayor & Presiding Officer

APPROVED:

JESSE M. ROBREDO
City Mayor