



Republic of the Philippines
Tanggapan ng Sangguniang Panlungsod
City of Naga



ORDINANCE NO. 2004-030

AN ORDINANCE UPGRADING THE GARBAGE FEES UNDER CITY ORDINANCE NO. 93-060 BY ONE HUNDRED PERCENT (100%): -

Sponsored by: Hon. Simeon F. Adan

SECTION 1. - TITLE. - This ordinance shall be called “AN ORDINANCE UPGRADING THE GARBAGE FEES UNDER CITY ORDINANCE NO. 93-060 BY ONE HUNDRED PERCENT (100%)”.

SECTION 2. - PURPOSE. -

- a. The purpose of this ordinance is to upgrade the rates of garbage fees being collected by the City which have been in effect since 1993 which based on the present needs of the City is intended to cope with the enormous increase in the volume of garbage being generated especially from the commercial and industrial sector and needs to be met by better and greater attention;
- b. The need to increase such rates of fees by one hundred percent (100%) or double the old rates is timely considering that the City has embarked on a new system of garbage disposal, the Materials Recovery Facility (MRF) which needs intensive and wider information dissemination and the use of new disposal materials Citywide;
- c. Such increase becomes necessary because of the present costs of materials as well as operational and maintenance costs in the process of collection and disposal of garbage.

SECTION 3. - DEFINITIONS. - This ordinance hereby adopts all definitions used under SECTION 4A. 01 of City Ordinance No. 93-060 on “Floor Area”, “Food Caterer” and “Food Contractor”.

3.a. The following new definitions are herein added under this ordinance:

- 3.a.1. Garbage Receptacles – this will refer to garbage drums duly labeled and installed at strategic places along sidestreets citywide, permanently anchored and fastened by locks to prevent pilferage and assure longer use of the garbage drums.
- 3.a.2. Garbage disposal bags – these are plastic bags fitted to all garbage receptacles described in Section 3.a.1 above which shall be used to contain all garbage and wastes thrown into the receptacles and which will allow garbage collections to remove and collect garbage without lifting the containers. These bags shall be replaced everytime the garbage and wastes are removed and collected from the garbage drum.

SECTION 4. - IMPOSITION OF FEES. - The following business trades; occupational and other establishments shall pay an annual garbage fee in accordance with the following schedule (Adopted and upgraded from Section 4A.02 of City Ordinance No. 93-060):

	Per Annum	
	OLD RATE (per City Ord. No. 93-060)	NEW RATE (per City Ord. No. <u> </u> plus 100%)
(1) Aerated water (soft drinks and other similar products)	P 375.00	P 750.00
(2) Aluminum product	175.00	350.00
(3) Any kind of articles made of metal	200.00	400.00
(4) Bags	125.00	250.00
(5) Batteries	200.00	400.00
(6) Beds and accessories, furniture and other similar products	250.00	500.00
(7) Bihon, miki, miswa and other similar products	250.00	500.00
(8) Boxes	200.00	400.00
(9) Bricks, hollow blocks, ceramics, tiles and other similar products	375.00	750.00
(10) Candies	250.00	500.00
(11) Candles	200.00	400.00
(12) Capiz articles, and other shell products	200.00	400.00
(13) Cigars and cigarettes	500.00	1,000.00
(14) Coffee and chocolate	200.00	400.00
(15) Dyes, inks, paste and other similar products	500.00	1,000.00
(16) Floor Wax	125.00	250.00
(17) Ice Plant	375.00	750.00
(18) Ice cream, ice drop factory and other similar products	200.00	400.00
(19) Leather articles (shoes, wallets, belts and other similar products)	200.00	400.00
(20) Plastic products	250.00	500.00
(21) Rope and cordage	375.00	750.00
(22) Rubber articles (shoes, sandals, boots, slippers, bags, balls and other similar products)	250.00	500.00
(23) Sacks	200.00	400.00
(24) Sauce, sausage, baloney, hotdog, frankfurter and other similar products	250.00	500.00
(25) Soaps	250.00	500.00
(26) All other manufacturers not specifically mentioned above	250.00	500.00
(27) Restaurants, panciterias, cafeterias, refreshments parlors or any public eating place with an aggregate floor area of:		
(a) More than 1,500 sq.m.	750.00	1,750.00
(b) 1,001 to 1,500 sq.m.	625.00	1,350.00
(c) 751 to 1,000 square meters	500.00	1,000.00
(d) 501 to 750 square meters	450.00	900.00
(e) 301 to 500 square meters	400.00	800.00
(f) 201 to 300 square meters	375.00	750.00

(g) 151 to 200 square meters	325.00	650.00
(h) 101 to 150 square meters	300.00	600.00
(i) 81 to 100 square meters	250.00	500.00
(j) 61 to 80 square meters	200.00	400.00
(k) 41 to 60 square meters	150.00	300.00
(l) 21 to 40 square meters	100.00	200.00
(m) 20 square meters or less	75.00	150.00
(28) Food caterers	75.00	150.00
(29) Food contractors	125.00	250.00
(30) Night clubs, cocktail lounges, beer gardens, bars and other establishment with an aggregate floor area of:		
(a) More than 500 square meters	375.00	750.00
(b) 401 to 500 square meters	300.00	600.00
(c) 301 to 400 square meters	250.00	500.00
(d) 201 to 300 square meters	200.00	400.00
(e) 101 to 200 square meters	125.00	250.00
(f) 100 square meters or less	75.00	150.00
(31) Membership clubs (YMCA, army and navy clubs, Phil. Columbian) and other similar membership clubs	200.00	400.00
(32) Cold storage with a capacity of:		
(a) 50 cubic or more	375.00	750.00
(b) Less than 50 cubic meters but not less than 25 cubic meters	250.00	500.00
(c) Less than 25 cubic meters but not less than 10 cubic meters	200.00	400.00
(d) Less than 10 cubic meters	125.00	250.00
(33) Supermarkets, superettes, groceries with an aggregate floor area of:		
(a) More than 1,001 square meters	375.00	750.00
(b) 501 to 1,000 square meters	300.00	600.00
(c) 251 to 500 square meters	250.00	500.00
(d) 201 to 250 square meters	200.00	400.00
(e) 151 to 200 square meters	175.00	350.00
(f) 101 to 150 square meters	150.00	300.00
(g) 71 to 100 square meters	125.00	250.00
(h) 61 to 70 square meters	100.00	200.00
(i) 51 to 60 square meters	87.50	175.00
(j) 41 to 50 square meters	75.00	150.00
(k) 30 to 40 square meters	62.50	124.00
(l) Less than 30 square meters	50.00	100.00
(34) Sari-sari stores:		
(a) Corner store	18.75	37.50
(b) Not corner store	10.00	20.00
(35) Bakeries with:		
(a) 7 or more ovens	125.00	250.00
(b) 3 – 5 ovens	100.00	200.00
(c) 3 – 4 ovens	75.00	150.00
(d) 2 ovens or less	62.50	124.00
(36) Persons engaged in business as an importer, dealer, wholesaler, or retailer of non-food products with an aggregate floor area of:		
(a) More than 1,000 square meters	200.00	400.00
(b) 501 to 1,000 square meters	175.00	350.00
(c) 401 to 500 square meters	150.00	300.00

(d) 301 to 400 square meters	137.50	275.00
(e) 251 to 300 square meters	125.00	250.00
(f) 201 to 250 square meters	112.50	225.00
(g) 151 to 200 square meters	100.00	200.00
(h) 101 to 150 square meters	87.50	175.00
(i) 51 to 100 square meters	75.00	150.00
(j) 50 square meters or less	50.00	100.00
(37) Drugstores with an aggregate area of:		
(a) More than 500 square meters	125.00	250.00
(b) 401 to 500 square meters	112.50	225.00
(c) 301 to 400 square meters	100.00	200.00
(d) 251 to 300 square meters	87.50	175.00
(e) 201 to 250 square meters	75.00	150.00
(f) 151 to 200 square meters	62.50	125.00
(g) 101 to 150 square meters	50.00	100.00
(h) 51 to 100 square meters	37.50	75.00
(i) 50 square meters or less	25.00	50.00
(38) Gasoline stations with an area of:		
(a) More than 500 square meters	250.00	500.00
(b) 301 to 500 square meters	187.50	375.00
(c) 300 square meter or less	125.00	250.00
(39) Lumberyards and sawmills:		
Lumberyards with sawmills with a yard area of:		
(a) More than 1,500 square meters	625.00	1,250.00
(b) 1,000 to 1,500 square meters	500.00	1,000.00
(c) 501 to 1,000 square meters	375.00	750.00
(d) 500 square meters or less	375.00	750.00
Lumberyards without sawmills with a yard area of:		
(a) More than 1,500 square meters	250.00	500.00
(b) 1,000 square meters but not more than 1,500 square meters	150.00	300.00
(c) 500 square meters but not more than 1,000 square meters	125.00	250.00
(d) Less than 500 square meters	75.00	150.00
(e) Without a yard but with an area to keep wood or cut lumber	50.00	100.00
(40) Carpentry shops with an area of:		
(a) More than 501 square meters	250.00	500.00
(b) 301 to 501 square meters	200.00	400.00
(c) 300 square meters or less	125.00	250.00
(41) Upholstery shop	75.00	150.00
(42) Hotels and motels:		
(a) 1st class hotels	875.00	1,750.00
(b) 2nd class hotels	625.00	1,250.00
(c) 3rd class hotels	250.00	500.00
(d) Motels	500.00	1,000.00
(43) Dormitories, lodging house, boarding houses with accommodations for:		
(a) More than 150 boarders	250.00	500.00
(b) 100 to 149 boarders	200.00	400.00
(c) 80 to 99 boarders	175.00	350.00
(d) 60 to 79 boarders	150.00	300.00
(e) 40 to 59 boarders	125.00	250.00
(f) 20 to 39 boarders	75.00	150.00

(g) 10 to 19 boarders	50.00	100.00
(h) Less than 10 boarders	25.00	50.00
(44) Theaters and cinemas houses with a seating capacity of:		
(a) 2,000 or more persons	500.00	1,000.00
(b) 1,000 to less than 2,000 persons	375.00	750.000
(c) 500 to less than 1,000 persons	250.00	500.00
(d) 300 to less than 500 persons	200.00	400.00
(e) Less than 259 persons	125.00	250.00
(45) Private universities, colleges, schools and other teaching and vocational institutions with a total semestral enrollment of:		
(a) More than 50,000 students	875.00	1,750.00
(b) 30,000 to less than 50,000	750.00	1,500.00
(c) 20,000 to less than 30,000	625.00	1,250.00
(d) 10,000 to less than 20,000	500.00	1,000.00
(e) 5,000 to less than 10,000	375.00	750.00
(f) 1,000 to less than 5,000	250.00	500.00
(g) Less than 1,000 students	125.00	250.00
(46) Private hospitals, clinics, maternity clinics, etc. with a bed capacity of:		
(a) 501 or more persons	800.00	1,600.00
(b) 301 to 500 persons	700.00	1,400.00
(c) 151 to 300 persons	600.00	1,200.00
(d) 101 to 150 persons	500.00	1,000.00
(e) 76 to 100 persons	400.00	800.00
(f) 51 to 75 persons	300.00	600.00
(g) 26 to 50 persons	200.00	400.00
(h) Less than 25 persons	100.00	200.00
(47) Therapeutic clinic and sauna baths with:		
(a) More than 30 cubicles	225.00	450.00
(b) 25 to 30 cubicles	200.00	400.00
(c) Less than 25 cubicles	150.00	300.00
(48) Parking lot and terminal garage for bus, taxi, and other public utility vehicles except those used for home garage with an area of:		
(a) More than 1,000 square meters	500.00	1,000.00
(b) 701 to 1,000 square meters	400.00	800.00
(c) 501 to 700 square meters	300.00	600.00
(d) Less than 300 square meters	200.00	400.00
(49) Operators of cargo or delivery trucks and service vehicles with:		
(a) 25 vehicles or more	200.00	400.00
(b) 15 to 24 vehicles	125.00	250.00
(c) 6 to 14 vehicles	100.00	200.00
(d) 5 or less vehicles	50.00	100.00
(50) Billiard and pools having:		
(a) 10 tables or more	50.00	100.00
(b) 6 to 9 tables	37.50	75.00
(c) 4 or less tables	25.00	50.00
(51) Bowling lanes having:		
(a) 12 or more alleys	125.00	250.00
(b) 6 to 10 alleys	75.00	150.00
(c) 4 or less alleys	50.00	100.00

(52) Beauty parlors and shops with:		
(a) 11 or more apparatus	50.00	100.00
(b) 6 to 10 apparatus	37.50	75.00
(c) 5 apparatus or less	50.00	100.00
(53) Tailoring, dress and embroidery shops with:		
(a) 10 or more machine	50.00	100.00
(b) 6 to 9 machines	37.50	75.00
(c) 5 or less machines	25.00	50.00
(54) Barber shops with:		
(a) 10 or more chairs	50.00	100.00
(b) 6 to 9 chairs	37.50	75.00
(c) 5 chairs or less	10.00	20.00
(55) Flower shops:		
(a) Fresh and artificial flowers	75.00	150.00
(b) Artificial flowers only	25.00	50.00
(56) Steam and dry cleaning establishments and laundry:		
(a) Steam and dry cleaning establishments	250.00	500.00
(b) Laundry and branches of steam and dry cleaning establishments	25.00	50.00
(57) Shops repairing motor vehicles and bodies of motor vehicles having an area of:		
(a) More than 1,000 square meters	500.00	1,000.00
(b) 501 to 1,000 square meters	375.00	750.00
(c) 301 to 500 square meters	300.00	600.00
(d) 151 to 300 square meters	250.00	500.00
(e) 150 square meters or less	125.00	250.00
(58) Motorcycles, bicycles, tricycles, repair shops having an area of:		
(a) More than 300 square meters	200.00	400.00
(b) 151 to 300 square meters	125.00	250.00
(c) 150 square meters or less	75.00	150.00
(59) Shops repairing shoes and other footwear having an area of:		
(a) More than 200 square meters	100.00	200.00
(b) 100 to 200 square meters	75.00	150.00
(c) 100 square meters or less	50.00	100.00
(60) Shops repairing office equipment, radios, stereophonic and similar apparatus and machines	50.00	100.00
(61) Shops repairing pianos, auto pianos, pipe organs and other similar musical instruments	50.00	100.00
(62) Machine shops for repair and mechanical apparatuses and articles made of brass with:		
(a) More than 10 lathes	250.00	500.00
(b) 6 to 9 lathes	200.00	400.00
(c) 2 to 5 lathes	200.00	400.00
(d) 1 lathe	75.00	150.00
(63) Welding shops, foundries, blacksmiths and tinsmiths with an area of:		
(a) 1,000 square meters or more	500.00	1,000.00
(b) 501 to 1,000 square meters	250.00	500.00
(c) 301 to 500 square meters	150.00	300.00
(d) 151 to 300 square meters	100.00	200.00
(e) 150 or less square meters	50.00	100.00

(64) Assembly plant for motor vehicles and heavy equipment and furniture household goods and appliances dealers:		
(a) First hand dealers:		
Motor vehicles, heavy equipment	750.00	1,400.00
Auto spare parts and tires	500.00	1,000.00
Furniture and household goods, home appliances, etc.	250.00	500.00
(b) Second hand dealers:		
Motor vehicles and heavy equipment	500.00	1,000.00
Auto spare parts and tires	250.00	500.00
Furniture and household goods, home appliances, etc.	125.00	250.00
(65) Junk shops	125.00	250.00
(66) Telegraph and teletype companies, radio communications center, electric companies, telephone companies (main office)	500.00	1,000.00
(67) Newspapers, books and magazine publications:		
(a) Daily newspapers	250.00	500.00
(b) Weekly newspapers	125.00	250.00
(c) Books and other magazine publications	75.00	150.00
(68) Printing press with:		
(a) 6 or more machines	250.00	500.00
(b) 3 to 5 machines	200.00	400.00
(c) 2 or less machines	75.00	150.00
(69) Undertakers with:		
(a) Embalming establishment, funeral parlors for depositing corpses and funeral transportation services of any kind	375.00	750.00
(b) Funeral parlor for depositing corpses and funeral transportation services of any kind	250.00	500.00
(c) Coffins and funeral transportation services of any kind	125.00	250.00
(70) All other business, trades, occupational and other establishments not specifically provided for under any of the schedule	25.00	50.00
(71) All business establishments occupying spaces in the supermarket not specifically provided for under any of the schedule	50.00	100.00

Where there are two or more kinds of business conducted in the same address by the same owner and/or operator, he shall pay the fees of the business with the highest rate plus twenty percent (20%) of the rates prescribed herein for the other business (es).

SECTION 5. - TIME OF PAYMENT AND SURCHARGE FOR LATE PAYMENT. - The fees prescribed under this Article shall be paid in advance within the first twenty (20) days of each calendar quarter. Failure to pay the above fees within the period prescribed shall subject the taxpayer to a surcharge of twenty-five per centum (25%) of the amount due plus an interest of fourteen percent (14%) per annum until the amount is fully paid.

SECTION 6. - ADMINISTRATIVE PROVISIONS:

- a. The certificate of payment of the fees prescribed herein shall be placed in a conspicuous place in all establishments and shall be made available for inspection at

all times during office hours by duly authorized representatives of the City Environment & Natural Resources Office (City ENRO) or of the General Services Department.

- b. The Mayor's permit shall not be issued or renewed unless the garbage fees herein prescribed are paid.

SECTION 7. - 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 Pesos (P2,000.00), or by imprisonment of not less than twenty (20) days or not more than two (2) months, or both, at the discretion of the court. If the violation is committed by a corporation, firm or partnership, the president, manager, managing agent or managing partner, or person in-charge of the business shall be liable therefor.

SECTION 8. - REPEALING OR AMENDATORY CLAUSE - Any provisions of existing ordinances, rules and regulations and/or parts thereof inconsistent with the provisions of this ordinance are hereby repealed and/or modified accordingly.

Should any portion or provision of this ordinance be declared unconstitutional or invalid, the other parts or provisions thereof not affected thereby shall remain and continue to be in full force and effect.

SECTION 9. - EFFECTIVITY. - This Ordinance shall take effect immediately upon its approval and publication in a newspaper of local circulation.

ENACTED: FEBRUARY 27, 2004.

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

ESTEBAN R. ABONAL
City Vice Mayor & Presiding Officer

FIEL L. ROSALES
Secretary to the
Sangguniang Panlungsod

APPROVED:

JESSE M. ROBREDO
City Mayor