



Republic of the Philippines
Tanggapan ng Sangguniang Panlungsod
City of Naga



ORDINANCE NO. 2004-123

AN ORDINANCE CODIFYING AND REVISING THE VARIOUS REVENUE ORDINANCES OF THE CITY OF NAGA, AND FOR OTHER PURPOSES:-

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Be it ordained by the 8th Sangguniang Panglungsod of the City of Naga, that:

CHAPTER I. – GENERAL PROVISIONS

ARTICLE I. – TITLE, AUTHORITY AND SCOPE

SECTION 1. – Title. – This ordinance shall be known as the Revised Revenue Code of Naga City.

SECTION 2. – AUTHORITY. – This Ordinance is enacted pursuant to the pertinent provisions of RA No. 7160 otherwise known as the Local Government Code of 1991.

SECTION 3. – SCOPE. – This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of the City of Naga.

ARTICLE – II. - CONSTRUCTION OF PROVISIONS

SECTION 4. Words and Phrases Not Herein Expressly Defined. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160 otherwise known as the Local Government Code of 1991.

SECTION 5. 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 provisions;

(a) *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the 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 the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

- (c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- (d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- (e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

ARTICLE - III . - DEFINITIONS

SECTION 6. – WORDS AND PHRASES. – When used in this Ordinance.

- a. Agricultural Product – includes the yield of the 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 form or not” refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market;

- b. Amusement – is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation pastime or fun;
- c. Amusement Fees – For the purpose of this article, “Amusement 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 the facilities therein, irrespective of whether or not an admission ticket is issued in exchange for such admission fee or consideration. The same shall also includes show, table, minimum consumable, cover and other similar charges, charges for the first drink and other similar coupons; and VIP room, equipment and other similar rental charges and consumable.
- d. Amusement places –includes theaters, cinemas, concert halls, circuses, bars and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances:

d.1) Sing-along and Restaurant – a liquor-serving establishment where customers are entertained by live musical bands and laser/video equipment where customers can sing and dance with their bring-in-partner.

d.2) Music Lounge & Restaurant and Videoke Bars – an establishment serving food, liquor and beverages, equipped with laser disc and videokes all designated principally to entertain guests; where guest relations officers who provide musical accompaniment also act as song guider and food coordinator to the guest and their families.

- e. Business – means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- f. Banks and other financial institutions – include non-bank financial intermediaries, tending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange as defined under applicable laws, or rules and regulations thereunder;
- g. Capital Investment – is 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;
- h. Charges – refer to pecuniary liability, as rents or fees against persons or property;
- i. Contractor – includes persons, natural or juridical not subject to professional tax under Section 11 of this ordinance, 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 Section, the term “Contractor” shall include arrastre proprietors or operators; barber shops, battery charging establishments, proprietors or operator; beauty parlors, bookbinders, business agents, cinematographic film owners, lessors and distributors, commercial brokers, demolition and salvage works, detective and watchman agencies, dockyards proprietors or operators, dress shops, dry cleaning or dyeing establishments, engraving establishments, funeral parlors, furniture shops proprietors or operators, general building, general engineering and specialty contractors, greasing and washing of motor vehicles, hatters, heavy equipment proprietors or operators, hotels, motels proprietors or operators, house and sign painters, immigration brokers installations of water system and gas or electric light, heat or power lithographers, lodging houses proprietors or operators, massage clinics, sauna, Turkish and Swedish baths, master plumbers, milliners, mine drilling apparatus proprietors or operators, parking lots proprietors or operators, photographic studies, planing or surfacing and re-cutting of lumber, plastic lamination plating establishments, printers, publishers, except those engaged in the publication or printing of any newspaper, magazine, review, or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; repair shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, sawmills under contract to saw or cut logs belonging to others; shoe repairing by machines or any mechanical contrivance; slenderizing and body building saloons and similar establishments, smelting plants, smits, stevedoring, tailors shops, upholstering shops proprietors or operators, vulcanizing shops proprietors or operators, warehousing proprietors or operators.

The following contractors and other independent contractors enumerated under Section 19 (c) of Presidential Decree No. 231, as amended, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, are included as part of this definition.

1. welding shops
2. service stations
3. white/blue printing, recopying, or photocopying services
4. assaying laboratories
5. advertising agencies
6. shops for shearing animals
7. vaciador shops
8. stables
9. construction of motor vehicles, animal drawn vehicles, bicycles, and/or tricycles
10. lathe machine shops
11. furniture shops
12. proprietors of bulldozers and other heavy equipment available to others for consideration

i. 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 pursuant to an operating or consortium agreement under a service contract. General Professional partnership are partnership formed by persons for the sole purpose of exercising their common profession on part of the income of which is derived from engaging in any trade or business.

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

j. Countryside and Barangay Business Enterprise – refers to any business entity, association, or cooperative registered under the provisions of Republic Act Numbered Sixty Eight Hundred Ten (R.A. 6810), otherwise known as “Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).

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

l. 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;

m. Franchise – is a privilege, effected with public interest which is conferred upon the private persons or corporations, under such terms and conditions as the government and its political subdivision may impose in the interest of public welfare, security and safety;

n. Gross Sales or Receipts – include 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 receive during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax and value-added tax (VAT);

o. Manufacturer – includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactures or partially manufactured product 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 product 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 materials or manufactured or partially manufactured products with other materials or 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 or partially manufactured products in their original condition could not have been put, and who in addition alters such raw materials or manufactured or partially manufactured products or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use of consumption;

p. Marginal Farmer or Fisherman – refers to an 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 does not exceed Fifty Thousand Pesos (P 50,000.00) or the poverty line established by NEDA for the city, whichever is higher;

q. Motor Vehicle – means vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street-sweepers, sprinklers, lawn mowers, bulldozers, graders, fork-lifts, 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 kinds used exclusively for agricultural purposes;

r. Municipal 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 forests, 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 touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it.

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

t. Peddler – means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same; Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Title;

u. Persons – means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations:

v. Residents – refer to natural persons who have their habitual residence in the province, city or municipality 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 municipality. In the absence of such law, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

w. Retail – means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;

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

y. 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 discharged by vessels;

z. Wholesale – means 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;

aa. Levy – means an imposition or collection of an assessment, tax, fee, charge, or fine;

bb. License or Permit – is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions;

cc. Privilege – means a right or immunity granted as a peculiar benefit, advantage or favor.

dd. Rental – means the value of consideration, whether in money, or otherwise , given for the enjoyment or use of the thing;

ee. Revenue – include taxes, fees and charges that a state or its subdivision collects and receives into the treasury for public purposes;

ff. Services – means the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be;

gg. Tax – means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting government needs.

hh. Asset – means all rights and resources which have future benefit and can be expressed in terms of money. This includes cash, receivables, inventories, goodwill, trademarks or copyrights, investments, lands, buildings and other real or personal properties owned by the business or entity, including contingent assets.

ii. Business Registration Plate – shall refer to the Letter Coded registration plates with uniform design and valid only for a limited period of three (3) years which will be issued by the City Treasurer Office after compliance with all the requirements under existing rules and regulations.

jj. Letter Coding Scheme – shall refer to the classification of all kinds of business activities. Identification of businesses shall be by the use of letter as reflected on the business registration plate to be issued.

SECTION 7. – SCOPE OF TAXING AUTHORITY. – The provision of this Ordinance shall govern the exercise of the taxing and other revenue-raising powers of the City of Naga.

ARTICLE IV: CITY TAXES
Real Property Tax

SECTION 8. Basic Real Property Tax. There is hereby levied an annual **ad valorem tax** based on the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property located in this city, at the following rates:

Residential	-	1.0 %
Agricultural	-	1.25 %
Commercial	-	1.25 %
Industrial	-	1.25 %
Special	-	1.0 %

SECTION 9. EXEMPTIONS. The following are exempted from payment of the basic real property tax and the SEF 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, and parsonage or convents appurtenant thereto, mosques, nonprofit 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 cooperatives as provided for under RA 6938; and

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

Except as provided herein and pursuant to Section 234 of the LGC, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn.

SECTION 10. TIME OF PAYMENT. The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment 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.

Both the basic tax and the additional SEF tax must be collected simultaneously. Payments of real property tax shall first be applied to prior years delinquencies, interests and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

SECTION 11. TAX DISCOUNT FOR ADVANCE AND PROMPT PAYMENT. If the basic real property and additional SEF tax are paid on or before the deadlines as provided for in Section 10 of this Code, the taxpayer shall be entitled to a discount of ten percent (10%). If the above

mentioned taxes are paid in full before January 1, the taxpayer shall be entitled to twenty percent (20%) tax discount.

The above mentioned discount shall only be granted to properties without any delinquency.

SECTION 12. COLLECTION AND DISTRIBUTION OF PROCEEDS. The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer. The City Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay: Provided, that the Barangay Treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the City Government.

The proceeds 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, and fifty percent (50%) of the tax paid under protest, in accordance with the provisions of this Article, shall be distributed as follows:

1. Seventy percent (70%) shall accrue to the General Fund of the City;
2. Thirty percent (30%) shall be distributed among the component barangays of the city in the following manner:
 - a. Fifty percent (50%) of the 30% shall accrue to the barangay where the property is located.
 - b. Fifty percent (50%) of the 30% shall be divided equally by all component barangays of this city.

The share of the barangay shall be released directly to the Barangay on a quarterly basis within five (5) days after the end of each quarter without need of any further action, 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 one percent (1%) SEF tax shall be automatically released to the city school board 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 real property tax due prior to the effectivity of the Local Government Code (RA 7160) shall be distributed in accordance with the scheme prevailing at the time the said taxes were due and payable.

SECTION 13. ADMINISTRATIVE PROVISIONS.

(a) On the Collection of the Real Property Tax

1. *Assessor to Furnish Treasurer with Assessment Roll.* The City Assessor shall prepare and submit to the City Treasurer on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.

2. *Notice of Time for Collection of Tax.* The City Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlungsod in the case of any other tax levied under this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the city hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

3. *Payment Under Protest.*

a. No protest shall be entertained unless the taxpayers 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 the City Treasurer who shall decide the protest within sixty (60) days from receipt.

b. Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 12 of this Code.

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 protester, or applied as tax credit against his existing or future tax liability.

d. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph a the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefor, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

4. *Repayment of Excessive Collection.* When an assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or erroneous and 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 tax refund or credit is denied, the taxpayer, 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 standard form prescribed therefor, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

5. *Notice of Delinquency in the Payment of the Real Property Tax.*

a. When the real property tax or any other tax imposed under this Article becomes delinquent, the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the hall and in a publicly accessible and conspicuous place in each barangay. 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.

b. 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 at any time before the distraint of personal property, payment of tax with surcharges, interests, and penalties may be made in accordance with Sec. 10 of this Code, 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.

6. *Remedies for the Collection of Real Property Tax.* For the collection of the basic real property tax and any other levied under this Article, the city may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

7. *City Government's Lien.* The basic real property tax and any other tax levied under this Article constitutes a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and related interests and expenses.

8. *Levy on Real Property.* After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy 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, the amount of 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 to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and Register of Deeds of the city, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the Sanggunian Panglunsod within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

9. *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 issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

10. *Advertisement and Sale.* Within thirty (30) days after the 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 affected 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 property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the city. 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, or on the property to be sold, or at any other place as 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 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. Provided, however, that proceeds of the sale in excess of 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.

The City Treasurer may advance an amount sufficient to defray the cost of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

11. *Redemption of Property Sold.* Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the City Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of two percent (2 %) per month on the purchase price from 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 or his deputy.

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 or his deputy, 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.

12. *Final Deed to Purchaser.* In case the owner or person having legal interest therein 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.

13. *Purchase of 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 real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register 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 owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment 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 city.

14. *Resale of Real Estate Taken for Taxes, Fees or Charges.* The Sangguniang Panlungsod may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding subsection at public auction. The proceeds of the sale shall accrue to the General Fund of the City.

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

16. *Collection of Real Property Tax Through the Courts.* The City Government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in subsection (c) 19 of this section.

- a. The City Treasurer shall furnish the City Legal Office a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city to the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P 10,000.00) the competent court is the Municipal Trial Court and where the amount is in excess of Ten Thousand Pesos (P 10,000.00), the proper court is the Regional Trial Court.
- b. In cases where the claim is either cognizable by the Municipal Trial Court or by the Regional Trial Court, the City Treasurer shall furnish the City Legal Officer the exact address of the defendant where he may be served with summons.

17. *Action Assailing Validity of Tax Sale.* No court shall entertain action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for the real property 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 refunded to the depositor if the action fails.

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

18. *Payment of Delinquent Taxes on Property Subject of Controversy.* In any action involving the ownership or possession of, or succession to real property, the court may **motu proprio** or upon representation of the City Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

19. *Treasurer to Certify Delinquencies Remaining Uncollected.* The City Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit to the Sangguniang Panlungsod on or before the thirty-first (31st) of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

(b) Special Provisions.

1. *Condonation or Reduction of Real Property Tax and Interest.* In case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in the city, the Sangguniang Panlungsod by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the area affected by the calamity.

2. *Condonation or Reduction of Tax by the President of the Philippines.* The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the city.

3. *Duty of Register of Deeds and Notaries Public to Assist the City Assessor.* It shall be the duty of the Register of Deeds and Notaries Public to furnish the City Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.

4. *Insurance Companies to Furnish Information.* Insurance companies are hereby required to furnish the City Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

5. *Fees in Court Actions.* As provided for in Sec. 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the City Treasurer shall be exempt from the payment of court and sheriff's fees.

6. *Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to City.* As provided for in Section 281 of the Local Government Code, all certificates, documents, and papers covering the sale of delinquent property to the city if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

7. *Sale and Forfeiture Before Effectivity of this Code.* Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected, before the effectivity of this Code shall be governed by the provisions of applicable ordinance or laws then in force.

SECTION 14. INTERESTS ON UNPAID REAL PROPERTY TAX. Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Sec. 10, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed SEVENTY TWO PERCENT (72%).

SECTION 15. 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-assesses 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 six (6) months, or by a fine of Five Thousand Pesos (P 5,000.00) 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 Article to perform acts relating to the administration of the real property tax or to assist the assessor or 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 five hundred (P500.00) Pesos nor more than five thousand (P5,000.00) Pesos, or both such imprisonment and fine, at the discretion of the court.

SECTION 16. PENALTIES FOR DELAYING ASSESSMENT OF REAL PROPERTY AND ASSESSMENT APPEALS. Any government official 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 five hundred (P500.00) Pesos nor more than five thousand (P5,000.00) Pesos, or both such imprisonment and fine at the discretion of the court.

SECTION 17. PENALTIES FOR FAILURE TO DISPOSE THE 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 Article, 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 (P1,000.00) Pesos nor more than five thousand (P5,000.00) Pesos, or both such imprisonment and fine at the discretion of the court.

SECTION 18. ADDITIONAL LEVY ON REAL PROPERTY FOR THE SPECIAL EDUCATION FUND (SEF). There is hereby levied a one percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

ARTICLE V: TAX ON IDLE LANDS

SECTION 19. IDLE LANDS, COVERAGE. For purposes of real property taxation, idle lands shall include the following:

(a) 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. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes shall likewise not be considered idle lands.

(b) Lands, other than agricultural, located in the city, more than one thousand (1,000) square meters in area, one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of land area, this Article 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 subdivision owner or operator.

SECTION 20. IMPOSITION OF TAX. There is hereby levied an annual tax on idle lands at the rate of one half percent (1/2 %) of the assessed value of the property, which shall be in addition to the basic real property tax.

SECTION 21. EXEMPTIONS. The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, utilizing or cultivating the same by reason of **force majeure**, civil disturbance, natural calamity or any justifiable cause or circumstance to be determined by the City Assessor.

SECTION 22. COLLECTION AND ACCRUAL OF PROCEEDS. The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue to the General Fund of the city.

SECTION 23. LISTING OF IDLE LANDS BY THE ASSESSOR. The City Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. For purposes of collection, the City Assessor shall 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.

ARTICLE VI. SPECIAL LEVY ON LANDS

SECTION 24. SPECIAL LEVY. Its Meaning. Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.

The lands subject to the special levy imposed by this section shall be identified by an ordinance.

SECTION 25. IMPOSITION OF LEVY. A special levy is hereby imposed on the lands specially benefited by public works projects or improvements funded by the city at a rate of not more than sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith..

SECTION 26. EXEMPTIONS. The special levy shall not apply to lands owned by:

(a) 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, and all lands **actually, directly and exclusively** used for religious, charitable or educational purposes; and

(c) Duly registered cooperatives as provided for under RA 6938.

The special levy shall not also apply to the remainder of the land portions of which have been donated to the city for the construction of such projects or improvements.

SECTION 27. TIME OF PAYMENT. The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

SECTION 28. COLLECTION AND ACCRUAL OF PROCEEDS. Collection of special levy on land shall be the responsibility of the City Treasurer. The proceeds shall accrue entirely to the General Fund of the City of Naga.

SECTION 29. ADMINISTRATIVE PROVISIONS.

(a) Ordinance Imposing a levy. - Upon completion of a public works project described in Section 25 hereof, the Sanggunian Panglungsod shall enact the tax ordinance imposing a special levy which shall describe with reasonable accuracy the nature, extent, and location of the public work projects or improvements undertaken, the actual cost thereof, specify metes and bounds by monuments and lines, and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years

(b) Fixing the Amount of Special Levy. The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the City Assessor, or its current assessed value as fixed by said assessor if the property does not appear of record in his books. Upon the effectivity of the ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.

(c) Taxpayer's Remedies Against Special Levy. Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

ARTICLE VII: TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

SECTION 30. IMPOSITION OF TAX. 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 percent (75%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, or the current zonal valuation prescribed by the Bureau of Internal Revenue, whichever is higher.

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

SECTION 31. EXEMPTIONS. a) The sale, transfer or other disposition of real property pursuant to Republic Act No. 6657 shall be exempt from the payment of this tax.

SECTION 32. TIME OF PAYMENT. The tax herein imposed shall be paid at the Office of the City Treasurer by the buyer, donee, transferee, heir, executor or administrator pay within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death, in case of transfer by succession.

Failure to pay the tax on the period prescribed under this section will subject the taxpayer to a surcharge of twenty five percent (25%) of the original tax due.

SECTION 33. PAYMENT OF PROCESSING FEE. A processing fee equivalent to One Hundred (P100.00) Pesos shall be assessed and collected on all transactions involving transfer, segregation or consolidation of declaration over real properties located in the City of Naga, except those provided under Section 4, Ordinance No. 99-072.

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

SECTION 34. ADMINISTRATIVE PROVISIONS.

- (a) For this purpose the Register of Deeds of the City of Naga, shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall, likewise, make the same requirement before canceling an old tax declaration and issuing a new one in place thereof.
- (b) 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.

CHAPTER II. – BUSINESS TAXES

ARTICLE - I. - TAXES ON BUSINESS

SECTION 35. – ACCRUAL OF COLLECTIONS. – Except as otherwise provided in this Ordinance, the taxes, fees, and charges levied by the City of Naga shall accrue entirely to the City.

SECTION 36. – TAX ON THE BUSINESS OF PRINTING AND PUBLICATION.

- a) There is hereby imposed a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other materials of similar nature and the gross receipts of newspapers and magazines derived purely from advertisement at the rate of seventy five percent (75%) of one percent (1%) of the gross annual receipts for the preceding calendar year.
- b) In the case of a newly started business, the tax shall be one-tenth (1/10) percent of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.
- c) The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed.

SECTION 37. FRANCHISE TAX.

- a) Notwithstanding any exemption granted by any law or other special law, a tax on businesses enjoying a franchise, at the rate of seventy five percent (75%) of one percent (1%) of the gross annual receipts which shall include both cash sales and sales on account realized during the preceding calendar year based on the incoming receipt, or realized within its territorial jurisdiction is hereby imposed.
- b) In the case of newly started business, the tax shall be one-tenth (1/10) percent of one percent (1%) of the capital investments. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts of the preceding calendar year, or any fraction thereof.

SECTION 38. – TAX ON SANDS, GRAVEL AND OTHER QUARRY RESOURCES.

a) There is hereby imposed a tax of fifteen percent (15%) of the fair market value per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources, such as but not limited to marble, granite, volcanic cinders, basalt, tuff and rock phosphate extracted from public lands or from the beds of rivers, streams, creeks and other public waters within the 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 on sand, gravel and other quarry shall be distributed as follows:

- | | | |
|-------------|---|---------------------|
| 1. City | - | Sixty percent (60%) |
| 2. Barangay | - | Forty percent (40%) |

SECTION 39. PROFESSIONAL TAX.

a) There is hereby levied an annual professional tax in the amount of THREE HUNDRED (Php300.00) Pesos on each person engaged in the exercise or practice of his profession requiring bar or board examination conducted by the Professional Regulations Commission and the Supreme Court.:

b) Every person legally authorized to practice his profession shall pay the professional tax in the city/municipality where he practices 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 person engaged in any 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, and full time teachers referred to under Ordinance No. 2003-131, shall be exempt from the payment of this tax.

e) Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of accounts, plans and designs, surveys, and maps as the case maybe, the number of the official receipt issued to him.

f) A surcharge of twenty five percent (25%) shall be collected for late payment of the tax imposed under this Section.

SECTION 40. – IMPOSITION OF TAX ON AMUSEMENT PLACES AND ACTIVITIES.

There is hereby levied an amusement tax of fifteen (15%) percent of the gross receipts from admission fees to theaters, cinemas, cockpits, concert halls, carnivals, boxing stadia and other sports gymnasias or arenas, 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 paces, except those covered under Par. D hereof, which shall be subject to a tax of five percent (5%) of the gross receipts from admission fees; Provided, that

a. The holding of operas, concerts, dramas, recitals, paintings and art exhibitions, flower shows, musical programs, literary, oratorical and cultural presentations shall be exempted from payment of the amusement tax, subject to the guidelines issued by the Department of Finance.

b. Pop, rock or similar concerts shall not be exempted from the amusement tax, unless at least half of the individual or group performers are Bikol-speaking residents of the Bicol Region or at least half of the number of musical renditions therein promote the Bicol language, culture and heritage.

c. In case of theaters of cinemas, cockpits and amusement places, the amusement tax shall be payable within the first ten (10) days of the month next following that for which is due. The tax shall first be deducted and withheld by the proprietors, lessees or operators of the theaters or cinemas, and amusement centers and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees or operators and the owners or distributors of the cinematographic films or the amusement facilities, machines or equipments.

d. In case of concerts, fashion shows, beauty pageants, sports events, circuses and other forms of amusement and entertainment herein **subject to amusement tax but not regularly held**, conducted or presented in any particular place, fifty (50) percent of the amusement tax due on the estimated gross receipts from admission fees based on the number of shows or performance and the seating capacities of the intended venue shall be deposited and/or paid in advance to the City Treasurer at least three (3) days before the date of the first show or performance and before any business or mayor's permit is issued, the balance being payable before the start of the last show or performance or within twenty four (24) hours after the show or performance, in case of single shows and performances.

e. The proprietors, lessees, or operators of the places where amusement and entertainment activities herein subject to amusement tax are held shall file a true and complete return within the first five (5) days or every moth next following that for which the tax is due, or within twenty four (24) hours from the last show or performance, as the case maybe, showing the gross receipts from the admission fees to such activities, including the opening and closing numbers of the tickets sold.

f. A surcharge of twenty-five (25) percent of the tax due shall be imposed for the failure to file the return or to pay the tax on time as herein provided.

Legal interest and a surcharge of thirty (30%) percent of the tax due shall be imposed for the failure to file any return as herein required.

g. The City Treasurer may, in addition to its powers, implement such measures and assign such number of checkers as may be necessary to determine the true and correct gross receipts upon which the amusement tax herein imposed is based. In the hiring and/or assignment of said checkers, preference shall be given to differently-able persons.

SECTION 41. –ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF MANUFACTURERS OR PRODUCERS, WHOLESALERS OF, DEALERS, OR RETAILERS IN, CERTAIN PRODUCTS.

The City hereby imposes an annual fixed tax for every truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquor, soft drinks, cigars and cigarettes, and other products to sales outlets, or consumers, whether directly or indirectly within the City:

- | | |
|--|-----------|
| a) Four (4) and Six (6) wheeled vehicles | Php650.00 |
| b) Ten (10) wheeler and Trailer trucks | 750.00 |

The manufacturers, producers, wholesalers, dealers, and retailers referred to in the immediately foregoing paragraph shall be exempt from the tax on peddler prescribed in this Code.

SECTION 42. TAX ON BUSINESS:

a) On Manufacturers, Assemblers and other Processors. – There is hereby levied a graduated fixed tax on manufacturers, assemblers, re-packers, 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		AMOUNT OF TAX
		Annually
	Less than P10,000.00	P 214.50
P	10,000.00 or more but less than 15,000.00	286.00
	15,000.00 or more but less than 20,000.00	392.60
	20,000.00 or more but less than 30,000.00	572.00
	30,000.00 or more but less than 40,000.00	858.00
	40,000.00 or more but less than 50,000.00	1,072.50
	50,000.00 or more but less than 75,000.00	1,716.00
	75,000.00 or more but less than 100,000.00	2,145.00
	100,000.00 or more but less than 150,000.00	2,860.00
	150,000.00 or more but less than 200,000.00	3,575.00
	200,000.00 or more but less than 300,000.00	5,005.00
	300,000.00 or more but less than 500,000.00	7,150.00
	500,000.00 or more but less than 750,000.00	10,400.00
	750,000.00 or more but less than 1,000,000.00	13,000.00
	1,000,000.00 or more but less than 2,000,000.00	17,875.00
	2,000,000.00 or more but less than 3,000,000.00	21,450.00
	3,000,000.00 or more but less than 4,000,000.00	25,740.00
	4,000,000.00 or more but less than 5,000,000.00	30,030.00
	5,000,000.00 or more but less than 6,500,000.00	31,687.50
	6,500,000.00 or more	at a rate not exceeding thirty seven and ½ percent (37.5%) of one percent (1%)

The preceding rates shall apply only to amount of domestic sales of 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, other than those enumerated under paragraph c of this Section..

b). On Wholesalers, Distributors, or Dealers. – There is hereby imposed a graduated fixed tax on wholesalers, distributors, 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 Preceding calendar year in he amount of:	<u>AMOUNT OF TAX</u> <u>PER ANNUM</u>
Less than P1,000.00	23.40
1,000.00 or more but less than 2,000.00	52.90
2,000.00 or more but less than 3,000.00	65.00
3,000.00 or more but less than 4,000.00	93.60
4,000.00 or more but less than 5,000.00	130.00
5,000.00 or more but less than 6,000.00	157.30
6,000.00 or more but less than 7,000.00	185.90
7,000.00 or more but less than 8,000.00	214.50
8,000.00 or more but less than 10,000.00	243.10
10,000.00 or more but less than 15,000.00	286.00
15,000.00 or more but less than 20,000.00	357.50
20,000.00 or more but less than 30,000.00	429.00
30,000.00 or more but less than 40,000.00	572.00
40,000.00 or more but less than 50,000.00	858.00
50,000.00 or more but less than 75,000.00	1,287.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,431.00
150,000.00 or more but less than 200,000.00	3,146.00
200,000.00 or more but less than 300,000.00	4,290.00
300,000.00 or more but less than 500,000.00	5,720.00
500,000.00 or more but less than 750,000.00	8,580.00
750,000.00 or more but less than 1,000,000.00	11,440.00
1,000,000.00 or more but less than 2,000,000.00	13,000.00
2,000,000.00 or more	at a rate not exceeding fifty (50) percent of one (1) percent.

c) On Essential Commodities – a graduated fixed tax at the rate of FIFTY PERCENT (50%) of the tax rates prescribed under Sub-sections a, b and d of this Section, is hereby imposed: on exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder:

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 medicine;
5. Agricultural implements, equipment and post harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
6. Poultry feeds and other animal feeds;
7. School supplies; and
8. Cement.

d) On Retailers. – A percentage tax is hereby imposed on retailers.

With gross sales or receipts for the preceding calendar year of	Rate of Tax Per Annum
More than P 50,000.00 but not over P400,000.00	2%
Additional tax on gross sales receipts in excess of P400,000.00	1%

e) On Contractors – a graduated fixed tax is hereby imposed on contractors and other independent contractors, in accordance with the following schedule:

With gross receipts for the preceding calendar year in the amount of:	<u>AMOUNT OF TAX</u> PER ANNUM
Less than P5,000.00	46.50
5,000.00 or more but less than 10,000.00	80.10
10,000.00 or more but less than 15,000.00	135.85
15,000.00 or more but less than 20,000.00	214.50
20,000.00 or more but less than 30,000.00	357.50
30,000.00 or more but less than 40,000.00	464.75
40,000.00 or more but less than 50,000.00	715.00
50,000.00 or more but less than 75,000.00	1,144.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,574.00
150,000.00 or more but less than 200,000.00	3,432.00
200,000.00 or more but less than 250,000.00	4,719.00
250,000.00 or more but less than 300,000.00	6,006.00
300,000.00 or more but less than 400,000.00	8,008.00
400,000.00 or more but less than 500,000.00	10,725.00
500,000.00 or more but less than 750,000.00	12,025.00
750,000.00 or more but less than 1,000,000.00	13,325.00
1,000,000.00 or more but less than 2,000,000.00	14,950.00
2,000,000.00 or more	at the rate of fifty (50) percent of one (1) percent.

f) On Banks and Other Financial Institutions – A percentage tax is hereby imposed on banks and other financial institutions, at the rate of sixty percent (60%) of one percent (1%), on the gross receipts of the preceding calendar year derived from interests, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium, but not lower than the following tax rates.

1) On pawnshops:	Tax per Annum
With capital of :	
Less than P50,000.00	Php3,000.00
P50,000.00 or more but less than P100,000.00	Php4,500.00
P100,000.00 or more but less than P200,000.00	Php6,000.00
P200,000.00 or more	Php9,000.00
2) On money shops	Php3,000.00

3) On Lending Investors	Php4,000.00
4) On finance and Investment Companies:	
Principal Office	Php6,000.00
For each Branch Office	Php3,000.00
5) On Insurance Companies:	
Principal Office	Php9,000.00
For each branch	Php4,500.00
6) On Commercial Banks:	
Principal Office	Php11,250.00
For each branch	Php7,500.00
7) On Savings Banks:	
Principal Office	Php4,500.00
For each branch	Php2,250.00

g) Tax on Peddlers – A fixed tax is hereby imposed on peddlers engaged in the sale of any merchandise or article of commerce, at the rate of seventy-five pesos (P75.00) per peddler.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlers tax herein imposed.

h) On Other Businesses:

1. Tax on the Storage of Flammable, Combustible or Explosive Substance – On owners or operators of storage facilities and depots used for the storage of flammable, combustible or explosive substances such as but not limited to the following:

Flammable liquids – such as gasoline, and other carbon bisulfide, naphtha, benzoic, allodin, acetone alcohol, amyl-acetate, tuluol, ethyl acetate, turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosene, varnish, cleansing solvent, polishing liquids, petroleum oil, and crude oil;

Flammable gases – such as acetylene, hydrogen, coal gas, and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases;

Combustible solids – calcium carbide; pyrolyxin, matches; nitrate, phosphorous, bromine, sodium, picric acid, and other hazardous, explosive corrosive, oxidizing and lachrymatory properties shredded combustible materials such as wood shaving (kusot), waste (estopa), sisal, oakum, and other similar combustible shaving and fine materials; tar, resin, waxes, copra, rubber coal, bituminous coal and similar combustible materials.

A tax of three percent (3%) per annum based on the gross sales or receipts derived from the sale of the above-mentioned substances for the preceding calendar year is hereby imposed; provided, however, that the sales or receipts of substances already taxed under any of the preceding sections shall be excluded from the tax imposed in this section.

2. Caterer's Tax – On gross receipts of proprietors and operators of cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, carinderias or food caterers

including clubs and caterers an annual tax of three percent (3%) on the gross sales or receipts of the preceding calendar year is hereby imposed.

On newly established business a tax of fifty percent (50%) of one percent (1%) of the capital investment is hereby imposed.

3. Tax on Real Estate Developers, Dealers and Lessors – On real estate developers/dealers, lessors or sub-lessors of real estate including accessories, apartels, pension inns, apartments, condominiumia, houses for lease, rooms and spaces for rent a tax at the following rate is hereby imposed:

- a) On Real Estate Dealers/Subdivision operators/Developers - Php0.80/sq.m. of remaining saleable area
- b) On Lessors of Real Estate- In case of newly started business of lessor of real estate, the tax shall be One Tenth of One Percent (1/10 of 1%) of the total capitalization..

With gross sales or receipts for the preceding calendar year in the amount of	<u>AMOUNT OF TAX PER ANNUM</u>
Less than Php3,000.00	Php150.00
Php3,000.00 or more but less than 5,000.00	300.00
5,000.00 or more but less than 7,000.00	450.00
7,000.00 or more but less than 10,000.00	600.00
10,000.00 or more but less than 15,000.00	750.00
15,000.00 or more but less than 20,000.00	900.00

For every Php1,000.00 in excess of Php20,000.00 for real property used for purposes other than Residential Php17.50

For every Php3,000.00 in excess of Php20,000.00 for real property used for residential purposes Php17.50

4. Tax on Privately-Owned Markets and Shopping Centers:

A graduated fixed tax is hereby imposed on privately-owned markets and shopping centers, as follows:

With gross receipts for the preceding Calendar year in the amount of:	Tax Per Annum
Less than P5,000.00	P 750.00
5,000.00 or more but less than 10,000.00	1,125.00
10,000.00 or more but less than 20,000.00	1,500.00
20,000.00 or more but less than 30,000.00	1,875.00
30,000.00 or more but less than 40,000.00	2,250.00
40,000.00 or more but less than 50,000.00	2,625.00
50,000.00 or more but less than 60,000.00	3,000.00
60,000.00 or more but less than 70,000.00	3,375.00
70,000.00 or more but less than 80,000.00	3,750.00
80,000.00 or more but less than 90,000.00	4,075.00
90,000.00 or more but less than 100,000.00	4,400.00
For every P1,000.00 in excess of 100,000.00	50.00

5. Tax on Businesses Other Than Those Falling Under Sub-sections a, b, c, d, e, f, g & h of this Section, A tax. equivalent to three percent (3%) of the gross receipts of the preceding calendar year, but not lower than the following rates per annum:

a) On dealers of liquor, distilled spirits, and/or wines:

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. Retail dealer in domestic liquors		600.00
5. Retail dealer in vino-liquors		400.00
6. Retail dealer in Fermented liquors		
(a) Sari-sari Stores		300.00
(b) Groceries & restaurants		1,000.00
7. Wholesale dealer in fermented liquors		3,000.00
8. Retail dealer in tuba, basi and/or tapuy		300.00

b) On Tobacco Dealers:

1. Retail leaf tobacco dealers		300.00
2. Wholesale leaf tobacco dealers		900.00
3. Retail tobacco dealers		300.00
4. Wholesale tobacco dealers		900.00

c) On amusement places wherein the customer actively participate without making bets or wagers, including but not limited to the following:

1. Night and Day clubs		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 (10) days		1,000.00
Everyday thereafter		100.00

11. Merry-go-rounds, roller coaster, ferries wheels, swings, shooting galleries, side shows and other similar contrivances:

1 st ten (10) days	1,000.00
Everyday thereafter	100.00

6. On the kind/nature of business hereunder enumerated:

1. Stock, Private Educational Institutions, Review Centers and Similar Institutions:
2. Commission agents
3. On travel agencies and travel agents
4. Medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
5. Operators of Cable Network System
6. Operators of computer services establishment
7. General consultancy services
8. All other similar activities consisting essentially of the sales of services for a fee, which are not taxed elsewhere in this code.

Gross Sales/Receipts for the
Preceding Calendar Year Amount of
Tax Per Annum

Less than 5,000.00	41.25
5,000.00 or more but less than 10,000.00	91.90
10,000.00 or more but less than 15,000.00	156.75
15,000.00 or more but less than 20,000.00	247.50
20,000.00 or more but less than 30,000.00	412.50
30,000.00 or more but less than 40,000.00	577.50
40,000.00 or more but less than 50,000.00	825.00
50,000.00 or more but less than 75,000.00	1,320.00
75,000.00 or more but less than 100,000.00	1,980.00
100,000.00 or more but less than 150,000.00	2,970.00
150,000.00 or more but less than 200,000.00	3,960.00
200,000.00 or more but less than 250,000.00	5,445.00
250,000.00 or more but less than 300,000.00	6,930.00
300,000.00 or more but less than 400,000.00	9,240.00
400,000.00 or more but less than 500,000.00	12,375.00
500,000.00 or more but less than 750,000.00	13,875.00
750,000.00 or more but less than 1,000,000.00	15,375.00
1,000,000.00 or more but less than 2,000,000.00	17,250.00
2,000,000.00 or more	At a rate of fifty-five (55%) percent of 1%

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P17,250.00.

7. A fixed tax is hereby imposed on the following businesses:

a) On Amusement Devices and Other Machines:	<u>Tax Per Annum</u>
1. Each jukebox & videoke machine	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
5. Each dispensing and vending machine	100.00
6. For each coin operated amusement machine or apparatus	100.00
7. 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
b) On Automated Teller Machines	500.00
c) On Theaters and Cinema Houses:	
Itinerants 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 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 lodges, balcony, orchestra, air-conditioned	5,500.00
d) On Boxing Stadium	6,000.00
e) On cold storage and refrigerating units:	
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

h) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this city under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses:	
a) Manila Bound	500.00 per unit
b) Others	300.00 per unit
Buses without air conditioning	300.00 per unit
"Mini" buses	200.00 per unit
Vans/JEEPneys/Fieras/Tamaraws	100.00 per unit

Provided that this imposition shall apply only to passenger vehicles originating and loading passengers from the city.

j) On Boarding Houses:	
With accommodations for:	
Less than 10 boarders	500.00
10 to 19 boarders	750.00
20 to 39 boarders	1,000.00
40 or more boarders	1,250.00

8. Tax on Race Tracks. – A tax is hereby imposed on owners or operators of race tracks maintained and operated for the purpose of horse-racing and other races where bets are placed at the rate of fifty percent (50%) of one percent (1%) of the gross receipts for the preceding calendar year; Provided, however, that duly licensed off-track betting stations shall pay a tax of one percent (1%) of the capital investment thereof, if newly established.

9. Tax on Basque Pelota Courts. – There is hereby imposed a tax on the owner, operator or maintainer of a Basque Pelota Court, including the games of pala, requeta, cestapunta, remonte, and mano, popularly known as jai alai, in which professional players participate, to make either direct bet or bets by means of a totalizer, as authorized by law, at the rate of seventy five percent (75%) of one percent (1%) of the gross annual income for the preceding calendar year; and one-twentieth (1/20) of one percent (1%) of the capital investment, if newly established, affront on betting stations when duly licensed, shall pay a tax of one percent (1%) of their gross income of the preceding calendar year and twenty percent (20%) of one percent (1%) of the capital investment thereof, if newly established.

An amusement tax on admission shall be collected pursuant to Section 40 of this Code.

10. All vendors of orchids and ornamental plants in the City of Naga are hereby required to secure business license before they can engage in selling the same, and shall pay the tax for retailers as provided in this Article.

Penalties. – Any person or persons selling or vending orchids and/or ornamental plants found guilty of violating the provision of this ordinance shall be penalized by a fine of not less than Three Hundred (P300.00) Pesos or an imprisonment of not less than one (1) month or both such fine and imprisonment at the discretion of the court.

Violators may avail of the administrative penalty on the following schedules:

First Offense	- 25% of the fine
Second Offense	- 50% of the fine
Third Offense	-100% of the fine and shall no longer be allowed to engage in such business

11. Tax on All Other Businesses not specified above. – All other businesses not specifically taxable in the preceding sub-sections of this Section shall be imposed a tax of three percent (3%) of their gross sales or receipts for the preceding calendar year.

Newly started businesses under this section shall pay a tax equivalent to one tenth (1/10) of one percent (1%) of the capital investment, but in no case shall the tax be less than Php200.00.

SECTION 43. EXEMPTION – Business engaged in the production, manufacture, refinery, distribution or sale of motor oil, gasoline and other petroleum products shall not be subject to any local tax imposed under this Article.

SECTION 44. TAX ON SIGNBOARDS, SIGNS, BILLBOARDS OR ADVERTISEMENTS:

There shall be imposed a fixed tax on signboards, signs, billboards or advertisement, as follows:

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

Single face	40.00/sq. m./annum
Double face	80.00/sq. m./annum

b. Billboards or signs for professionals, per sq. m. or fraction thereof: 30.00/ 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 30.00/ sq. m./annum

d. Advertisement by means of placards, per sq. m. or fraction thereof 30.00/ sq. m./annum

e. Advertisements for business or professions by means of slides in movies, payable by owners of movie houses. 400.00/annum

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. 30.00/annum

f. Advertisements by means of promotional sale (house to house) per day or fraction thereof 100.00/day

g) Advertisement by means of streamers 4.00/sq.m./day

h) Advertisement through signages:
 1. Single face 40.00/sq.m./annum
 2. Double face 80.00/sq.m./annum

i) Posters 2.00/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.

	AMOUNT OF TAX Per Quarter or Fraction thereof
j) Mass display of signs including flyers & leaflets:	
From 100 to 250 display signs	900.00
From 251 to 500 display signs	1,100.00
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
k) Advertisement 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 thereof	240.00

ARTICLE II . – PAYMENT AND COLLECTION

SECTION 45. – PAYMENT OF BUSINESS TAXES. - 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 tax on a business must be paid by the person or persons conducting the same.

In case where a person or persons 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.

In cases where a person or persons conducts or operates two (2) or more of the businesses mentioned in Chapter II of this Ordinance 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 46. TAX PERIOD AND MANNER OF PAYMENT. – Unless otherwise provided in this Ordinance, the tax period of all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges, unless otherwise provided, may be paid in quarterly installments.

SECTION 47. ACCRUAL OF TAX – Unless otherwise provided in this Ordinance, all local taxes, fees and charges shall accrue on the first (1st) day of January of each year. 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.

SECTION 48. TIME OF PAYMENT; Discount for Full Payment. - Unless otherwise provided in this Ordinance, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or each of the subsequent quarter, as the case may be. The Sanggunian may, for a justifiable reason or cause extend the time for payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

SECTION 49. – SURCHARGES AND PENALTIES ON UNPAID TAXES, FEES OR 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 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 or seventy two percent (72%) .

SECTION 50. – INTERESTS ON OTHER UNPAID REVENUES – Where the amount of any other revenue due the City, except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest thereon at the rate not exceeding two percent (2%) per month from the date it is due until it is paid, but in no case shall be total interest on the unpaid amount or a portion thereof exceed seventy two percent (72%) or thirty six (36) months.

SECTION 51. – COLLECTION OF LOCAL REVENUES BY TREASURER – All local taxes, fees, and charges shall be collected by the City Treasurer, or his duly authorized deputies.

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 III. - SITUS OF THE TAX

SECTION 52. – a) For purpose of collection of the taxes under Section 42 of this Ordinance, manufacturers, assemblers, re-packers, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines, millers, producers, exporters, wholesalers ,distributors, dealers, contractors, banks and other financial institutions and other businesses maintaining or operating branch or sales outlet elsewhere shall record the sale in the branch or sales outlet making the sale or transaction, and the tax thereon shall accrue and shall be paid to the city where such branch or sales outlet is located. In cases where there is no such branch or sales outlet in the city or municipality where the sale or transaction is made, the sale shall be duly recorded in the principal office and the taxes due shall accrue and shall be paid to such City or municipality.

b) The following sales allocation shall apply to manufacturers, assemblers, contractors, producers and exporters with factories, project offices, plants and plantation in the pursuit of their business.

1. Thirty percent (30%) of all sales recorded in the principal office shall be taxable by the City/municipality where the principal office is located; and

2. Seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

c) In case of plantation located at a place other than the place where the factory is located, said seventy percent (70%) mentioned in paragraph 2, sub-section b above shall be divided as follows:

1. Sixty percent (60%) to the city/municipality where the factory is located;

2. Forty percent (40%) to the city/municipality where the plantation if located.

d) In cases where a manufacturer, assembler, producer, exporter or contractor has two or more factories, project offices, plants or plantation located in different localities, the seventy

percent (70%) sales allocation mentioned in paragraph 2, subsection b above, shall be prorated among the localities where the factories, project offices, plants and plantations are located in proportion to their respective volume of production during the period on which the tax is due.

e) The foregoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located.

SECTION 53. - DEFINITION OF TERMS. - For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:

1. 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.

2. Branch or Sales Office - a fixed place in a locality which conducts operations of the businesses as an extension of the 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 which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

3. Warehouse - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

4. 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 Section, inland fishing ground shall be considered as plantation.

5. Experimental Farms - agricultural lands utilized by a business or corporation to conduct studies, tests, 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 and products.

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under Section 42 of this Ordinance.

SECTION 54. - SALES ALLOCATION. – The following rules are hereby prescribed:

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.

2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

The sales allocation in (1) and (2) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.

4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:

Sixty percent (60%) to the city or municipality where the factory is located; and Forty percent (40%) to the city or municipality where the plantation is located.

5. 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 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 of services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.

6. The foregoing sales allocation under par. (1) above, 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 sale shall be covered by paragraph (1) or (2) above.

7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

8. All sales made by the factory, project office, plant or plantation located in this city shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this city. In case there is no branch or sales office or warehouse in this city, but the principal office is located therein, the sales made in the dais factory shall be taxable by this city along with the sales made in the principal office.

(c) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under this Code unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

(d) Route Sales - sales made by route trucks, vans or vehicles in this city where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

This city shall tax the sales of the products withdrawn by route trucks from the branch, sales office or warehouse located herein but sold in another locality.

e) For purpose of collection of the taxes under Section 47 of this Ordinance, manufacturers, assemblers, re-packers, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines, millers, producers, exporters, wholesalers ,distributors, dealers, contractors, banks and other financial institutions and other businesses maintaining or operating branch or sales outlet elsewhere shall record the sale in the branch or sales outlet making the sale or transaction, and the tax thereon shall accrue and shall be paid to the city where such branch or sales outlet is located. In cases where there is no such branch or sales outlet in the city or municipality where the sale or transaction is made, the sale shall be duly recorded in the principal office and the taxes due shall accrue and shall be paid to such City or municipality.

The foregoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located.

ARTICLE IV - ADMINISTRATIVE PROVISIONS

SECTION 55. – RETIREMENT OF BUSINESS. – (1) Any person natural or juridical, subject to tax under this Article shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current year or quarter within thirty (30) days following the closure. If the tax paid during the year be less than the tax due on said gross sales or receipts of the current year or quarter, the difference shall be paid before the business is considered officially retired or terminated.

For purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as contemplated in this Article. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the city for record purposes in the course of renewal of the permit or license to operate the business.

The City Treasurer shall see to it that the payment of taxes of a business is not avoided by simulating the termination or retirement thereof. For this purpose, the following procedural guidelines shall be strictly observed:

- a) The City Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply place under a new name, manager and/or new owner, the City Treasurer shall recommend to the City Mayor the disapproval of the application for termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all the taxes, fees and charges imposed thereon under existing local tax ordinances; and
- b) In 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 the tax or fee for the transfer of the business to him if there is an existing ordinance prescribing such transfer tax.

2) If it is found that the retirement or termination of the business is legitimate and the tax due thereon be less than 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.

3) The permit issued to a business retiring or terminating its operation shall be surrendered to the City Treasurer who shall forthwith cancel the same and record such cancellation in the books kept for such purpose.

SECTION 56. – DEATH OF LICENSEE. – When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

SECTION 57. KEEPING OF BOOKS OF ACCOUNTS. – Any person doing business within the territorial jurisdiction of the City of Naga shall keep books of accounts wherein all transactions and results of business operations are shown and from which all taxes, charges and fees due the city may readily and accurately be determined any time of the year; Provided, however, that any such person who already keeps books of account in pursuance with the provisions of the National Internal Revenue Code, shall no longer be required to keep a separate books for purposes of this Ordinance. Books of accounts required under this Ordinance, shall be registered at the City Treasurer's Office..

SECTION 58. – EXAMINATION OF BOOKS OF ACCOUNTS AND PERTINENT RECORDS OF BUSINESSMEN BY LOCAL TREASURER. – The City Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation or association, subject to local 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, and shall be certified to by the 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 local 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.

For this purpose, the records of the revenue district office of the Bureau of Internal Revenue shall be made available to the City Treasurer, his deputy or duly authorized representative pursuant to Sec. 171, Chapter 3, Article Six, Book II of R.A. No. 7160.

SECTION 59. – PRESUMPTIVE INCOME LEVEL. – In determining the basis of collecting the tax imposed under this Article and to arrive at the correct amount of tax due thereon, in the absence of a duly certified and declared gross receipts, the City Treasurer is hereby authorized to prepare a stratified schedule of "presumptive income level" to approximate the gross receipts of each business classification by an estimated earnings per day multiplied by 300 days, and multiplied by the rate of tax.

SECTION 60. – PENALTY - Any violation of the provisions of this Article shall be punishable by a fine of not less than ONE THOUSAND PESOS (Php1,000.00) but not more than FIVE THOUSAND PESOS (Php5,000.00), or imprisonment of One (1) month but not more than Six (6) months, or both, at the discretion of the court.

ARTICLE V. – ADMINISTRATIVE AND CIVIL REMEDIES

SECTION 61. – ADMINISTRATIVE REMEDIES FOR COLLECTION OF REVENUES. The provisions under this Article and the remedies provided herein may be availed of for the collection of any delinquent local tax, fee, charge, or other revenue.

SECTION 62. – LOCAL GOVERNMENT’S LIEN. – Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable 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 which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

SECTION 63. – CIVIL REMEDIES FOR COLLECTION OF DELINQUENCIES – The civil remedies for the collection of local taxes, fees or charges, and related surcharges and interest resulting from delinquency shall be:

a. By administrative action through 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 and rights to personal property, and by levy upon real property and interest in or rights to real property; and

b. By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the City.

SECTION 64. – DISTRAINT OF PERSONNEL PROPERTY. – The remedy of Distraint shall proceed as follows:

1. Seizure – Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, 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 delinquency 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 amounts of the tax, fee or charge and penalty due. Such certificate 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 existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
2. Accounting of distrainted goods . – The officer executing the distraint shall make or cause to be made an account of the goods, chattels, or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whom possession of the goods, chattels or effects are taken, or at the dwelling or place of business of that person and 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.
3. Publication – The owner 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 distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property herein 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 Chief Executive of the City.

4. 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.
5. 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 local Treasurer shall make a report of the proceedings in writing to the local Chief Executive concerned.

Should the property distrained be not disposed of within one hundred and 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 committee on appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

6. 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. The 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 sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses is collected.

SECTION 65. – LEVY ON REAL PROPERTY – After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on, before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the City Treasurer shall prepare a duly authenticated certificate showing the name of the taxpayer 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. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the assessor and the Register of Deeds of the City who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the City Treasurer shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sanggunian.

SECTION 66 – 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 who fails to issue or execute the warrant or distraint of levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

SECTION 67. – ADVERTISEMENT AND SALE – Within thirty (30) days after 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 claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected 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. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer 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 proceeding by paying the taxes, fees, 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 building, or on the property to be sold, or at any other place as determined by the City Treasurer conducting the sale and 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 Sanggunian, and which shall form part of his records. After consultation with the Sanggunian, the City Treasurer shall make and delivery 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 sales shall be turned over to the owner of the property. The City Treasurer may advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Title, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale in cases of personal and real property including improvements thereon.

SECTION 68. – REDEMPTION OF PROPERTY SOLD – Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon 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 interest of not more than two (2%) percent per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of the sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the City Treasurer or his deputy.

The City Treasurer or his deputy, upon surrender by the purchase of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two (2%) percent 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, interests, and penalties.

The 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.

SECTION 69. – FINAL DEED TO 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 liens of any taxes, fees, charges, related surcharges, interests, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SECTION 70. – PURCHASE OF PROPERTY BY THE CITY 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 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 Register 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 taxes, fees, charges and related surcharges, interest, or penalties, and the cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the City.

SECTION 71. – RESALE OF REAL ESTATE TAKEN FOR TAXES, FEES OR CHARGES – The Sanggunian Panlungsod shall, by ordinance duly approved, and upon notice, of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Section at public auction. The proceeds of the sale shall accrue to the general fund of the City.

SECTION 72. – COLLECTION OF DELINQUENT TAXES, FEES, CHARGES OR OTHER REVENUES THROUGH JUDICIAL ACTION – The city may enforce the collection of delinquent taxes, fees, charges of other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 66 of this ordinance.

SECTION 73. – FURTHER DISTRAINT OF LEVY – The remedies by distraint and levy may be repeated if necessary, until the full amount due, including all expenses, is collected.

SECTION 74. – PERSONAL PROPERTY EXEMPT FROM DISTRAINT OR LEVY – The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any 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;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand (P10,000.00) Pesos;
5. Provisions including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand (P10,000.00) Pesos by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

ARTICLE VI. BUSINESS REGISTRATION SCHEME

SECTION 75. DISPLAY OF REGISTRATIONS PLATE. – All business establishment operating within the territorial jurisdiction of the City of Naga are required to secure and display a business registration plate in a visible place within the establishment.

a. Fees/Charges: - All person applying for issuance of a Business/Mayor's Permit shall be required to pay an additional imposition in the amount mentioned below:

- New Business Registration Plates	-	P200.00
- Renewal Sticker	-	30.00

In the event of loss, destruction or defaced of the Business Registration Plate, immediate replacement of the same must be initiated by the grantee subject to payment in the amount charge to every new application.

b. Administration and Enforcement. – For the proper enforcement of this Chapter, the Office of the City Treasurer is tasked to ensure compliance thereof and to make a periodic report to the office of the City Mayor, and if necessary, recommend to the Sangguniang Panlungsod the enactment of certain legislative measurers to further improve the implementation of this chapter

c. It shall be the duty of the Office of the City Treasurer to classify the different kinds of business establishments in the City of Naga and shall assign the corresponding letter for each classification.

d. Official Plate Design – There shall only be one, uniform and official design for the Business Registration Plate and shall bear the following information, to wit:

Business Plate Number
Assigned Letter Identification
Renewal Sticker Box
Naga City Official Seal
Maogmang Lugar Logo
Signatures of the City Mayor

d. Prohibited Acts. It is hereby declared unauthorized the following acts, t o wit:

1. Failure to secure or renew the Business Registration Plate prior to its business operation;
2. Failure to place the business plate at the area required;
3. Unauthorized fabrication of Business Registration Plate;
4. Alteration or destruction of the Business Registration Plate;
5. Utilization of Business Registration Plate of another;
6. Such other acts that the City Government may consider unauthorized or invalid.

SECTION 76. PENALTY. – Any acts that is found in violation of the foregoing provisions shall have the corresponding penalty

- | | |
|-------------------|--|
| 1. FIRST OFFENSE | - Fine of P1,000.00 |
| 2. SECOND OFFENSE | - Fine of P2,000.00 and/or Suspension to operate for a Period of fifteen days. |
| 3. THIRD OFFENSE | - Fine of P5,000.00 and revocation of Business Permit. |

ARTICLE VII. COMMUNITY TAX

SECTION 77. – INDIVIDUAL LIABLE TO COMMUNITY TAX – Every inhabitant of Naga, eighteen (18) year of age or over who has been regularly employed on a wage or salary basis for at least (30) consecutive working days during any calendar year, or who is engaged in business or occupation, or who owns real property with an aggregate assessed value 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 five (P5.00) and an annual additional tax of One (P1.00) Peso for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00).

In case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

SECTION 78. – JUDICIAL PERSONS LIABLE TO COMMUNITY TAX – Every corporation no matter how created or organized, whether domestic or resident, foreign, engaged in or doing business in the City of Naga shall pay an annual community tax of Five Hundred Pesos (P500.00) and an annual additional tax which in no case shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

1. For every Five Thousand Pesos (P5,000.00) worth of real property owned by it during the preceding year based on the valuation used for the payment of the real property tax under existing laws, found in the assessment rolls of the city – Two Pesos (P2.00); and
2. For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from business during the preceding year – Two pesos (P2.00).

The dividends received by a corporation from another corporation, however, shall for the purpose of the additional tax be considered as part of the gross receipts or earnings of said corporation.

SECTION 79. – EXEMPTIONS – The following are exempt from the community tax:

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

SECTION 80. – TIME FOR PAYMENT; PENALTIES FOR DELINQUENCY

a. The community tax shall accrue 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. If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years of loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without becoming delinquent.

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

b. Corporations established and organized on or before the last day of June shall be liable for the community tax for that year. But corporations established and organized, on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the community tax for that year. If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty four percent (24%) per annum from the due date until it is paid.

SECTION 81. – COMMUNITY TAX CERTIFICATE – A community tax certificate shall be issued to every person or corporation upon payment of the community tax. A community tax certificate may also be issued to any person or corporation not subject to the community tax upon payment of One Peso (P1.00).

SECTION 82. – DISTRIBUTION OF PROCEEDS

a. The City Treasurer shall deputize the barangay treasurer to collect the community tax in their respective jurisdictions; Provided, however, that said barangay treasurer shall be bonded in accordance with existing laws.

b. The proceeds of the community tax actually and directly collected by the city treasurer shall accrue entirely to the general fund of the city. However, proceeds of the community tax collected through the barangay treasurers shall be apportioned as follows:

1. Fifty percent (50%) shall accrue to the general fund of the city; and
2. Fifty percent (50%) shall accrue to the barangay where the tax is collected.

SECTION 83. – PRESENTATION OF COMMUNITY TAX CERTIFICATE – On the following occasions, the community tax certificate is required to be presented:

1. When an individual subject to the community tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any money from any public fund; transacts other official business or receives any salary or wage from any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received, it shall be the duty of the public official with whom such transaction is made or business done to require such individual to exhibit the community tax certificate.

The presentation of community tax certificate shall not be required in connection with the registration of a voter.

2. 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 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.

3. The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year.

SECTION 84. – AUTHORITY TO DEPUTIZE BARANGAY TREASURER – The City Treasurer is hereby authorized to deputize the barangay treasurers to collect the community tax in their respective jurisdiction. However, said deputization shall be limited to the community tax

payable by individual taxpayers and shall be extended only to barangay treasurers who shall be properly bonded in accordance with existing laws.

CHAPTER III. – PERMIT FEES AND CHARGES

ARTICLE I. – PERMIT FEES

SECTION 85. – IMPOSITION AND LEVY. – The City hereby imposes reasonable fees on business and occupation, on the practice of any profession, occupation or calling, commensurate with the cost of regulation, inspection and licensing before any person may engage in such business or occupation, or practice such profession or calling.

Likewise, fees and charges is hereby imposed for the use of various city government facilities, and for services rendered by the various offices of the city,

ARTICLE II. – MAYOR’S PERMITS FEE

SECTION 86. – IMPOSITION OF FEES – There is hereby levied a Mayor’s Permit Fee to be collected from individuals and corporations for the issuance of permit/s by the City Mayor or his duly authorized representatives in connection with an application to operate business, pursue an occupation or undertake an activity in the City of Naga.

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for.

For purposes of the Mayor’s Permit Fee on businesses, the following Philippine definition of business size is hereby adopted:

Characteristics	Asset Size	Number of workers
Cottage	Php 500,000 and below	1-10
Small	Over Php 500,000 to Php 5M	11-99
Medium	Over 5M to Php 20M	100-199
Large	Over Php 20M	200 and above

The permit fee shall either be based on asset size or number of workers, whichever will yield the higher fee.

a) On business subject to graduated Fixed taxes

Amount of Tax
Per Annum

1. On Manufacturers/Importers/Producers

Cottage	200.00
Small	500.00
Medium	1,000.00
Large	2,000.00

2.. On Banks Other Financial Institutions

On Main or Principal Office	Php 3,000.00
For each Branch Office	2,000.00
Money Shops	1,000.00

3. On Contractors/Service Establishments	
Cottage	150.00
Small	400.00
Medium	800.00
Large	1,000.00
4. On Wholesalers/Retailers/Dealers or Distributors	
Cottage	150.00
Small	400.00
Medium	800.00
Large	1,000.00
5. On Transloading Operations	
Small	1,000.00
Medium	2,000.00
Large	4,000.00
6. Other Businesses	
Cottage	150.00
Small	400.00
Medium	800.00
Large	1,000.00

b) On businesses not otherwise included under par. a hereof, there shall be imposed a Mayor's Permit Fee as follows:

Wholesale dealers of imported (foreign label) liquors	Php 400.00
Retail dealers of imported (foreign label) liquors	200.00
Wholesale dealers of domestic (locally manufactured) liquors	150.00
Wholesale dealers of fermented Liquors	150.00
Retail dealers in domestic (Locally manufactured) liquors	100.00
Retail dealers in fermented liquor	100.00
Wholesale dealers in Vino liquors	50.00
Retail dealers in tuba, basi and/or tapuy	50.00
Dealers in Tobacco:	
1. Retail leaf tobacco dealers	200.00
2.. Wholesale leaf tobacco dealers	400.00
3. Retail tobacco dealers	100.00
4. Wholesale tobacco dealers	200.00

c. On owners or operators of amusement places/devices a Mayor's Permit Fee shall be imposed as follows:

Night club/day clubs	P2,000.00
Super clubs, cocktail lounges, bars, Disco houses, beer gardens and other	

Establishments	2,000.00
Cabarets, dance halls, or dancing Pavilions	1,000.00
Videoke Bar	1,000.00
Bath houses, resorts and the like per establishment	1,000.00
Steam baths, sauna baths, and the like per establishment	2,000.00
Billiard halls, pool halls/per table	50.00
Bowling establishments	2,000.00
Circuses, carnivals, fun houses and the like	1,000.00
. Merry-go-rounds, roller coasters, Ferries wheels, swings, shooting galleries, or similar contrivances and side show booths	50.00
. Theaters and cinema houses	
Air-conditioned	2,000.00
Non-air-conditioned	1,500.00
Itinerants operators per day	50.00
Boxing stadia, auditoriums, gymnasias, Concert halls, or seminar halls or Similar establishments	2,000.00
. Race track establishments	2,000.00
Pelota/tennis squash courts, per court	50.00
. Jai-alai and/or coliseum establishments	2,000.00
Off-tack or off-fronton betting stations, Per device	1,000.00
Amusement devices, per device	50.00
Music lounges and sing-along restaurants	1,000.00
d. On Pre-need Companies:	
Principal Office	2,000.00
Per Branch/agency	1,000.00
e. Subdivision operators	2,000.00
f. Private cemeteries/memorial parks	2,000.00
g. Boarding houses/lodging houses	500.00
h. Dancing houses/judo karate schools/ driving schools/, etc.	500.00
i. Private educational Institutions	1,000.00
j. Driving Range	500.00
k. Golf links	2,000.00
l. Mini-golf links	1,500.00
m. Polo grounds	2,000.00
n. Private detectives/security agencies:	

Principal Office	500.00
For every locality where security Guards are posted	100.00
o. On delivery trucks or vans to be paid by the manufacturer, producers or the dealers in any product for each trucks or vans	100.00
p. For maintaining window/display office	200.00
q. Promoters, sponsors or talent scouts	500.00
r For holding stage shows or floor fashion shows or floor fashion shows payable by the operator	500.00
s. For maintaining an office, such as liaison office, administrative office of professionals or similar with an area as follows:	
400 sq. m. or more	1,000.00
300 sq. m. or more but less than 400 sq. m.	800.00
200 sq. m. or more but less than 300 sq. m.	600.00
100 sq. m. or more but less than 200 sq. m.	400.00
50 sq. m. or more but less than 100 sq. m.	200.00
Less than 50 sq. m.	100.00
t. For operating private warehouse or bodegas of wholesalers, retailers, importers and exporters, except those whose business are duly licensed in the localities where such bodega are located	1,000.00
u. Cold storage	300.00
v. Refrigerating Cases	100.00
w. Lumberyard	500.00
x. Car exchange on consignment basis	1,000.00
y. Storage and sale of flammable or explosive substance	100.00
z. Gasoline Station/Dealers	5,000.00
aa Peddlers, except peddlers of tobacco and liquors	100.00
bb. Signboards, billboards and other forms of advertisements	100.00
cc. House to house promotional sales per salesman, per day	100.00

dd. Film shooting on location, per day	100.00
ee. Gun clubs	100.00
ff. Judo Karate Clubs	500.00
gg. Special permit for holding:	
1. Circus or menagerie parade, or other Parades using banners, floats or musical Instruments, except civic, military or Religious parades, per day	100.00
2. Benefit ball/dance, per day	100.00

hh. Occupation Fee– There is hereby levied an annual mayor’s permit fee on persons engaged in any occupation or calling at the following rates:

- i) Two Hundred (P200.00) Pesos for:
 - Insurance Agents and Sub-Agents
 - Interior Decorators
 - Professional Actors & Actresses
 - Chemists (if not Chemical Engineers)
 - Insurance Adjusters
 - Radio/TV Broadcasters & Technicians
 - Certified Plant Mechanics
- 2) One Hundred (P100.00) Pesos for;
 - Chiropodists Stewards & Stewardesses
 - Embalmers Tatooners
 - Hostesses Therapists (not a registered nurse)
 - Jockeys Masseurs
 - Pelotaries Stage Performers
 - Entertainers
- 3) Other occupation or calling not specifically mentioned above – P50.00

ii. All occupations or callings subject to periodic inspection, surveillance and/or regulation by the City Mayor like animal trainer, auctioneer, barber, bartender, beautician, bondsman, butcher, caddy (golf), chambermaid, rigdriver (cochero, cook, counter girl, criminologist, electrician, embroiderer, club/floor manager, food checker, forensic expert, hair stylist, and writing expert, hospital attendant, lifeguard, machinist, make-up artist, manicurist, masseur-attendant, mechanic photographer (itinerant), private ballistic expert, sales agent, saleslady, shoe cobbler, tailor or master cutter, taxi-dancer, teller and/or cashier except those employed by the bank or similar financial and investment institution, usher, waiter, and other occupations or calling of the same or similar category - P50.00 (Sec. 13, (a) (1), Ord. 93-060)

jj. Night Parking (Sticker) for using street, sidewalk or public place or in front of their houses and places of business as a private garage or parking space: (new)

1. For cars or jeepneys, per quarter	225.00
2. For buses and trucks, per quarter	300.00
3. For containerized vans/trailers, per day or fraction thereof	15.00

kk. Permit fees on Bicycle, Pedalled Tricycles (Padyak, Trimobile, Caretela, Cart of Sledge:

1. Bicycle	20.00
2. Pedalled Tricycle (Padyak)	45.00
3. Caretela	50.00
4. Cart	30.00
5. Sledge	30.00
6. Trimobile	75.00

ARTICLE III. - Fees for Sealing and Licensing of Weights and Measures

SECTION 87. – IMPOSITION OF FEES - 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 linear metric measures:

Not over one meter	P 10.00
Over one meter	20.00

b. For sealing metric measures of capacity

Not over ten liters	P 10.00
Over ten liters	20.00

c. For sealing metric instruments of weights:

With capacity of not more than 30 kg.	P 20.00
With capacity of more than 30 kg. But not more than 150 kg.	30.00
With capacity of more than 150 kg. But not more than 300 kg.	40.00
With capacity of more than 300 kg. But not more than 500 kg.	50.00
With capacity of more than 500 kg. But not more than 3000 kg.	100.00

d. For sealing apothecary balance or other balance of precision:

Over 3000 kg.	P 75.00
Over 300 to 3000 kg.	50.00
Over 30 to 300 kg.	25.00
30 kg. Or less	10.00

e. For sealing of gasoline/diesel pumps:

Per pump	P100.00
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For each and every re-testing and resealing of weights and measures instruments (including Gasoline and diesel pumps) outside the Office, Upon request of the owner or operator shall be Collected for each instrument and pump-an Additional Weights & Measure Fee of

P 20.00

f. For each extra weight 20.00

SECTION 88. PAYMENT OF FEES AND SURCHARGE. – The fees herein imposed shall be paid to and collected by the Office of the City Treasurer upon the sealing or licensing of the weights and measures instruments and renewable on or before the anniversary date thereof. The official receipt evidencing payment shall serve as the license to use such instrument for one year from the date of sealing unless it becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fee paid thereof within the prescribed period shall subject the owner or user to a surcharge of five hundred (500%) percentum of the prescribed fees, which shall no longer be subject to interest.

SECTION 89.- ADMINISTRATIVE PROVISIONS – a) The City Treasurer is hereby required to keep full sets of secondary standard for the use in testing weights and measures instruments. These secondary standards shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag, or seal and shall be accompanied by a certificate showing the amount of variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of the instrument, it shall be destroyed.

All instruments of weights and measures in Naga City shall be tested against the secondary standards in the City Treasurer's Office.

b) The City Treasurer or his deputies shall conduct periodic physical inspection and test balances or scales, weights and measures instrument used within the City of Naga. It shall be their duty to secure evidence of infringement of this Article or of fraud in the use of weights and measures. Evidence so secured shall be presented forthwith to the proper prosecuting officer.

c) Instruments of Weights and Measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the City Treasurer in the presence of the City Auditor or his representative.

Fraudulent practices relative to weights and measures and corresponding penalties:

Fraudulent practice relative to weights and measures. Any person, other than the official sealer of weights and measures:

1. Who places an official tag or seal upon any instrument or weights and measures, or attaches it thereto; or,
2. Fraudulently imitates any mark, stamps, or brand, tag or other characteristic sign use to indicate that the weights and measures have been officially sealed; or,
3. Who alters in any way the certificate given by the sealer as an acknowledgment that the weights and measures mentioned therein have been duly sealed; or,
4. 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, certificates or licenses, or for sealing and licensing of weights and measures instruments; or
5. Who alters the written or printed figures or letters on any stamp, tag, certificate of license used or issued; or,
6. Who has in his possession any such false, counterfeit, restored or altered stamp, tag, certificate or license for the purpose of using or re-using the same in payment of fees or charges herein imposed; or,

7. Who procures the commission of any such offense by another – Shall for each offense, be fined by not less than Two Hundred (P200.00) pesos nor more than Five Thousand (P5,000.00) Pesos or imprisonment for not less than one month nor more than five (5) years or both such fine and imprisonment at the discretion of the Court.

Unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) months from last sealing:

Any person making a practice of buying or selling goods by weights and measures or of furnishing services the value of which is estimated by weight or measure, who has in his possession, without permit, any unsealed scale, balance, weight or measure, and any person who uses in any purchase or sale or in estimating the value of any service furnished, any instrument of weight and measure that has not been officially sealed, or if previously sealed, the license therefor has expired and was not renewed in due time, shall be punished by a fine of One Thousand (P1,000.00) Pesos, or by imprisonment of not exceeding one (1) year, or both, at the discretion of the Court.

If, however, such scale, balance, weights or measures, has been officially sealed at some previous time and the seal and tag officially affixed thereto remain 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 without repairs or alterations, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights and measures, be sealed and the owner, possessor or user of the same shall be subject only to surcharge equal to five (5) times the regular fees fixed by law for the sealing of any instrument of its class, this surcharge to be collected and accounted for by the City Treasurer in the same manner as the regular fees are collected and accounted for sealing such instrument.

Alteration or fraudulent use of instrument of weights and measures.

Any person, who, with fraudulent intent, alters any scale or balance, weight or measure after it is officially sealed, or who knowingly uses any false scale or balance, weight or measure, whether sealed or not, shall be punished by a fine of not less than Four Hundred (P400.00) Pesos nor more than Four Thousand (P4,000.00) Pesos or by imprisonment of not less than three (3) months nor more than two (2) years, 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 and measure of any article bought or sold by weight or measures thereof, shall be punished by a fine of not less than Four Hundred (400.00) Pesos nor more than Two Thousand (P2,000.00) Pesos or by imprisonment of not less than three (3) months nor more than two (2) years, or both such fine and imprisonment at the discretion of the court.

SECTION 90. ADMINISTRATIVE PENALTIES - The City Treasurer may compromise the following acts or omissions not constituting fraud:

Any person making a practice of buying or selling by weight and measure using unsealed and/or unregistered instrument:

- | | |
|---|---------|
| 1. When correct | P150.00 |
| 2. When incorrect but within tolerable allowance to defect or short measure | 300.00 |

Failure to produce weight and measure tag or licensee
or certificate upon demand but the instrument is duly registered:

- | | |
|--|---------|
| 1. When correct | P100.00 |
| 2. When incorrect but within tolerable allowance
to defect or short measure | 200.00 |

Any person found violating any of these two (2) provisions for the second time shall be fined twice the above rates of penalty.

ARTICLE V.

Permit Fee for Cockpits Owners/Operators/Licensees/Promoters and Cockpit Personnel

SECTION 91. DEFINITION OF TERMS - When used in this Article:

(a) Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

(b) Bet taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight, thereafter distributes won bets to the winners after deducting a certain commission, or both.

(c) Gaffer (taga-tari) refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.

(d) Referee (Sentenciador) refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

(e) Zoning ordinance – shall refer to the existing ordinance of the city of Naga.

(f) Bet taker or promoter- a person who calls and takes care of bets from owner of both gamecocks and those of the bettors before he orders commencement of the cockfight and thereafter distributes won bets to the winners after deducting a certain commission.

(g) Bettor- a person who participates in cockfight and with the use of money or other things of value, bets with other bettors or through the bets taker or promoter and wins or loses his bet depending upon the result of the cockfight as announced by the referee or sentenciador. He may be the owner of the fighting cock.

(h) Breeder- a person who raises gamefowls for cockfighting or commercial purposes with no less than two rooster and four (4) hens or their hatching eggs.

Penal provision - any violation of the provisions of this ordinance shall be furnished as follows:

- a) By imprisonment of six months / or a fine of five thousand (P 5,000.00) pesos when the offender is the owner, manager or operation of a cockpit, or the gaffer, referee or bet taker in the cockfights, promoting or participating in any other kind of gambling in the premises of cockpits during cockfights.
- b) By imprisonment of three (3) months or a fine of two thousand (P2, 000.00) pesos or both such fine and imprisonment at the discretion of the court in case of any other offender.

SECTION 92. IMPOSITION OF FEES. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

(a) From the owner/operator/licensees of the cockpit:

1. Application filing fee	P	100.00
2. Annual cockpit permit fee		1,000.00

(b) From cockpit personnel

1. Promoters/Hosts	Php	300.00
2. Pit Manager		150.00
3. Referee		150.00
4. Bet Taker "Kristo/Llamador"		100.00
5. Bet Manager "Maciador/Kasador"		150.00
6. Gaffer "Mananari"		100.00
7. Cashier		150.00
8. Derby (Matchmaker)		150.00

SECTION 93. TIME AND MANNER OF PAYMENT.

(a) The application filing fee is payable to the City Treasurer upon application for a permit or license to operate and maintain cockpits.

(b) The cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof. January 20;

(c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

SECTION 94. ADMINISTRATIVE AND PENAL PROVISIONS.

(a) Ownership, Operation and Management of Cockpit.- Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.

(b) Establishment of cockpit. - The Sangguniang Panlungsod shall determine the number of cockpits to be allowed in this city.

(c) Cockpit-size and Construction. - Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the City Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the City Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the City Engineer in accordance with existing ordinances, laws and practices.

(d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this City. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

(e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

(f) Penal provision - any violation of the provisions of this section shall be penalized as follows:

1. By imprisonment of six months / or a fine of Five Thousand (Php5,000.00) Pesos when the offender is the owner, manager or operator of a cockpit, or the gaffer, referee or bet taker in the cockfights, promoting or participating in any other kind of gambling in the premises of cockpits during cockfights.
2. By imprisonment of three (3) months or a fine of Two Thousand (Php2, 000.00) Pesos or both such fine and imprisonment at the discretion of the court, in case of any other offender

SECTION 95. APPLICABILITY CLAUSE. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws, shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

ARTICLE VI. - Special Permit Fee for Cockfighting

SECTION 96. DEFINITIONS. When used in this Article:

(a) Cockfighting is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities.

(b) Local Derby is an invitational cockfight participated in by gamecockers or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

(c) International Derby refers to an invitational cockfight participated in by local and foreign gamecockers or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

(d) Cockfighting derby- Pintakasi – a special cockfight open at all.

SECTION 97. IMPOSITION OF FEES. There shall be collected the following fees per day for cockfighting:

(a)	Special Cockfights (Pintakasi)	P 2,000.00
(b)	Special Derby Assessment from Promoters of -	
	Two-Cock Derby	2,500.00
	Three-Cock Derby	3,000.00
	Four-Cock Derby	4,000.00
	Five-Cock Derby	5,000.00

SECTION 98.- TIME AND MANNER OF PAYMENT. The fees herein imposed shall be payable to the City Treasurer before the special cockfights and derbies can be lawfully held.

SECTION 99. ADMINISTRATIVE PROVISIONS.

(a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this city only in licensed cockpits during Sundays and legal holidays and during local fiestas

for not more than three (3) days. It may also be held during city agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Panlungsod. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.

ARTICLE VII - SERVICE FEES AND OTHER CHARGES:

SECTION 100. DEFINITIONS OF TERMS – As used in this Article:

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.

.Garbage disposal bags – these are plastic bags fitted to all garbage receptacles 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 101. -GARBAGE SERVICE CHARGES. – There shall be collected an annual garbage service charge/fee from every business establishment, residential building, and apartment building per door in the City of Naga, as follows:

a. Rate of Garbage Charges for Business Establishments – The following business, trades, occupational and other establishments shall pay an annual garbage fee in accordance with the following schedule:

	<i>Rate per Annum</i>
(1) Aerated water (soft drinks and other similar products)	P 750.00
(2) Aluminum product	350.00
(3) Any kind of articles made of metal	400.00
(4) Bags	250.00
(5) Batteries	400.00
(6) Beds and accessories, furniture and other similar products	500.00
(7) Bihon, miki, miswa and other similar products	500.00
(8) Boxes	400.00
(9) Bricks, hollow blocks, ceramics, tiles and other similar products	750.00
(10) Candies	500.00
(11) Candles	400.00
(12) Capiz articles, and other shell products	400.00
(13) Cigars and cigarettes	1,000.00
(14) Coffee and chocolate	400.00
(15) Dyes, inks, paste and other similar products	100.00
(16) Floor Wax	250.00
(17) Ice Plant	750.00
(18) Ice cream, ice drop factory and other similar products	400.00
(19) Leather articles (shoes, wallets, belts and other similar products)	400.00
(20) Plastic products	500.00
(21) Rope and cordage	750.00
(22) Rubber articles (shoes, sandals, boots, slippers, bags, balls and other similar products)	500.00
(23) Sacks	400.00

(24) Sauce, sausage, baloney, hotdog, frankfurter and other similar products	500.00
(25) Soaps	500.00
(26) All other manufacturers not specifically mentioned above	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.	1,750.00
(b) 1,001 to 1,500 sq.m.	1,350.00
(c) 751 to 1,000 square meters	1,000.00
(d) 501 to 750 square meters	900.00
(e) 301 to 500 square meters	800.00
(f) 201 to 300 square meters	750.00
(g) 151 to 200 square meters	650.00
(h) 101 to 150 square meters	600.00
(i) 81 to 100 square meters	500.00
(j) 61 to 80 square meters	400.00
(k) 41 to 60 square meters	300.00
(l) 21 to 40 square meters	200.00
(m) 20 square meters or less	150.00
(28) Food caterers	150.00
(29) Food contractors	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	750.00
(b) 401 to 500 square meters	600.00
(c) 301 to 400 square meters	500.00
(d) 201 to 300 square meters	400.00
(e) 101 to 200 square meters	250.00
(f) 100 square meters of less	150.00
(31) Membership clubs (YMCA, army and navy clubs, Phil. Columbian) and other similar membership clubs	400.00
(32) Cold storage with a capacity of:	
(a) 50 cubic or more	750.00
(b) Less than 50 cubic meters but not less than 25 cubic meters	500.00
(c) Less than 25 cubic meters but not less than 10 cubic meters	400.00
(d) Less than 10 cubic meters	250.00
(33) Supermarkets, superettes, groceries with an aggregate floor area of:	
(a) More than 1,001 square meters	750.00
(b) 501 to 1,000 square meters	600.00
(c) 251 to 500 square meters	500.00
(d) 201 to 250 square meters	400.00
(e) 151 to 200 square meters	350.00
(f) 101 to 150 square meters	300.00
(g) 71 to 100 square meters	250.00
(h) 61 to 70 square meters	200.00
(i) 51 to 60 square meters	175.00
(j) 41 to 50 square meters	150.00
(k) 30 to 40 square meters	124.00
(l) Less than 30 square meters	100.00
(34) Sari-sari stores:	
(a) Corner store	37.50
(b) Not corner store	20.00
(35) Bakeries with:	

(a) 7 or more ovens	250.00
(b) 3 – 5 ovens	200.00
(c) 3 – 4 ovens	150.00
(d) 2 ovens or less	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	400.00
(b) 501 to 1,000 square meters	350.00
(c) 401 to 500 square meters	300.00
(d) 301 to 400 square meters	275.00
(e) 251 to 300 square meters	250.00
(f) 201 to 250 square meters	225.00
(g) 151 to 200 square meters	200.00
(h) 101 to 150 square meters	175.00
(i) 51 to 100 square meters	150.00
(j) 50 square meters or less	100.00
(37) Drugstores with an aggregate area of:	
(a) More than 500 square meters	250.00
(b) 401 to 500 square meters	225.00
(c) 301 to 400 square meters	200.00
(d) 251 to 300 square meters	175.00
(e) 201 to 250 square meters	150.00
(f) 151 to 200 square meters	125.00
(g) 101 to 150 square meters	100.00
(h) 51 to 100 square meters	75.00
(i) 50 square meters or less	500.00
(38) Gasoline stations with an area of:	
(a) More than 500 square meters	500.00
(b) 301 to 500 square meters	375.00
(c) 300 square meter or less	250.00
(39) Lumberyards and sawmills:	
Lumberyards with sawmills with a yard <i>area of:</i>	
(a) More than 1,500 square meters	1,250.00
(b) 1,000 to 1,500 square meters	1,000.00
(c) 501 to 1,000 square meters	750.00
(d) 500 square meters or less	750.00
<i>Lumberyards without sawmills with a yard area of:</i>	
(a) More than 1,500 square meters	500.00
(b) 1,000 square meters but not more than 1,500 square meters	300.00
(c) 500 square meters but not more than 1,000 square meters	250.00
(d) Less than 500 square meters	150.00
(e) Without a yard but with an area to keep wood or cut lumber	100.00
(40) Carpentry shops with an area of:	
(a) More than 501 square meters	500.00
(b) 301 to 501 square meters	400.00
(c) 300 square meters or less	250.00
(41) Upholstery shop	150.00
(42) Hotels and motels:	
(a) 1st class hotels	1,750.00
(b) 2nd class hotels	1,250.00
(c) 3rd class hotels	500.00
(d) Motels	1,000.00

(43) Dormitories, lodging house, boarding houses with accommodations for:	
(a) More than 150 boarders	500.00
(b) 100 to 149 boarders	400.00
(c) 80 to 99 boarders	350.00
(d) 60 to 79 boarders	300.00
(e) 40 to 59 boarders	250.00
(f) 20 to 39 boarders	150.00
(g) 10 to 19 boarders	100.00
(h) Less than 10 boarders	50.00
(44) Theaters and cinemas houses with a seating capacity of:	
(a) 2,000 or more persons	1,000.00
(b) 1,000 to less than 2,000 persons	750.00
(c) 500 to less than 1,000 persons	500.00
(d) 300 to less than 500 persons	400.00
(e) Less than 259 persons	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	1,750.00
(b) 30,000 to less than 50,000	1,500.00
(c) 20,000 to less than 30,000	1,250.00
(d) 10,000 to less than 20,000	1,000.00
(e) 5,000 to less than 10,000	750.00
(f) 1,000 to less than 5,000	500.00
(g) Less than 1,000 students	250.00
(46) Private hospitals, clinics, maternity clinics, etc. with a bed capacity of:	
(a) 501 or more persons	1,600.00
(b) 301 to 500 persons	1,400.00
(c) 151 to 300 persons	1,200.00
(d) 101 to 150 persons	1,000.00
(e) 76 to 100 persons	800.00
(f) 51 to 75 persons	600.00
(g) 26 to 50 persons	400.00
(h) Less than 25 persons	200.00
(47) Therapeutic clinic and sauna baths with:	
(a) More than 30 cubicles	450.00
(b) 25 to 30 cubicles	400.00
(c) Less than 25 cubicles	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	1,000.00
(b) 701 to 1,000 square meters	800.00
(c) 501 to 700 square meters	600.00
(d) Less than 300 square meters	400.00
(49) Operators of cargo or delivery trucks and service vehicles with:	
(a) 25 vehicles or more	400.00
(b) 15 to 24 vehicles	250.00
(c) 6 to 14 vehicles	200.00
(d) 5 or less vehicles	100.00
(50) Billiard and pools having:	
(a) 10 tables or more	100.00
(b) 6 to 9 tables	75.00
(c) 4 or less tables	50.00

(51) Bowling lanes having:	
(a) 12 or more alleys	250.00
(b) 6 to 10 alleys	150.00
(c) 4 or less alleys	100.00
(52) Beauty parlors and shops with:	
(a) 11 or more apparatus	100.00
(b) 6 to 10 apparatus	75.00
(c) 5 apparatus or less	100.00
(53) Tailoring, dress and embroidery shops with:	
(a) 10 or more machine	100.00
(b) 6 to 9 machines	75.00
(c) 5 or less machines	50.00
(54) Barber shops with:	
(a) 10 or more chairs	100.00
(b) 6 to 9 chairs	75.00
(c) 5 chairs or less	20.00
(55) Flower shops:	
(a) Fresh and artificial flowers	150.00
(b) Artificial flowers only	50.00
(56) Steam and dry cleaning establishments and laundry:	
(a) Steam and dry cleaning establishments	500.00
(b) Laundry and branches of steam and dry cleaning establishments	50.00
(57) Shops repairing motor vehicles and bodies of motor vehicles having an area of:	
(a) More than 1,000 square meters	1,000.00
(b) 501 to 1,000 square meters	750.00
(c) 301 to 500 square meters	600.00
(d) 151 to 300 square meters	500.00
(e) 150 square meters or less	250.00
(58) Motorcycles, bicycles, tricycles, repair shops having an area of:	
(a) More than 300 square meters	400.00
(b) 151 to 300 square meters	250.00
(c) 150 square meters or less	150.00
(59) Shops repairing shoes and other footwear having an area of:	
(a) More than 200 square meters	200.00
(b) 100 to 200 square meters	150.00
(c) 100 square meters or less	100.00
(60) Shops repairing office equipment, radios, stereophonic and similar apparatus and machines	100.00
(61) Shops repairing pianos, auto pianos, pipe organs and other similar musical instruments	100.00
(62) Machine shops for repair and mechanical apparatuses and articles made of brass with:	
(a) More than 10 lathes	500.00
(b) 6 to 9 lathes	400.00
(c) 2 to 5 lathes	400.00
(d) 1 lathe	150.00
(63) Welding shops, foundries, blacksmiths and tinsmiths with an area of:	
(a) 1,000 square meters or more	1,000.00
(b) 501 to 1,000 square meters	500.00
(c) 301 to 500 square meters	300.00
(d) 151 to 300 square meters	200.00
(e) 150 or less square meters	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	1,400.00
Auto spare parts and tires	1,000.00
Furniture and household goods, home appliances, etc.	500.00
(b) Second hand dealers:	
Motor vehicles and heavy equipment	1,000.00
Auto spare parts and tires	500.00
Furniture and household goods, home appliances, etc.	250.00
(65) Junk shops	250.00
(66) Telegraph and teletype companies, radio communications center, electric companies, telephone companies (main office)	1,000.00
(67) Newspapers, books and magazine publications:	
(a) Daily newspapers	500.00
(b) Weekly newspapers	250.00
(c) Books and other magazine publications	150.00
(68) Printing press with:	
(a) 6 or more machines	500.00
(b) 3 to 5 machines	400.00
(c) 2 or less machines	150.00
(69) Undertakers with:	
(a) Embalming establishment, funeral parlors for depositing corpses and funeral transportation services of any kind	750.00
(b) Funeral parlor for depositing corpses and funeral transportation services of any kind	500.00
(c) Coffins and funeral transportation services of any kind	250.00
(70) All other business, trades, occupational and other establishments not specifically provided for under any of the schedule	50.00
(71) All business establishments occupying spaces in the supermarket not specifically provided for under any of the schedule	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 fifty percent (50%) of the rates prescribed herein for the other business(es).

b. Time of payment and surcharge for late payment. - The fees prescribed under this Sub-section shall be paid in advance within the first twenty (20) days of January each year. 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.

c. For Residential Houses/Apartment building per Door P50.00

The garbage fee imposed under this sub-section shall be collected simultaneously upon payment of the Real Property Tax or the Business Taxes of the declared owner thereof, and/or any other modes of collection that the city may devise.

d. Administrative provisions:

1. 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.

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

3. Garbage Service Charges for Multiple Businesses – Where two or more kinds of businesses subject to garbage service charges are conducted in the same place or establishment by the same owner or operator, the charge to be collected shall be that of the business which has the highest rate, plus twenty percent (20%) thereof.

4. Manufactures, producers maintaining or operating principal offices, factories and/or sales offices in the same premises – for purposes of collection of the garbage service charges under schedule S-1, manufacturers or producers maintaining their factory and principal or sales offices in the same premises shall pay the garbage charges based on the total aggregate area of such business premises at rate prescribed under schedule S (1-a) hereof.

5. In the case of a newly started business, the applicable garbage service charge shall be computed proportionately to the annual fee.

e. 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 102. - LOCAL REGISTRY FEES AND PERMIT FEES FOR CADAVER DISPOSITION.(Ord. No. 2001-048) –. There shall be collected the following fees for services rendered by the Civil Registry of Naga City;

A. Civil Registry Records for:

1. Legal Separation	P	3,000.00
2. Divorce/Annulment		3,000.00
3. Court decisions or order to correct or or change entries in any certificate of births, or marriage (Civil Registry records)		250.00
4. Voluntary emancipation of minors		250.00
5. Repatriation or voluntary renunciation of citizenship		250.00
6. Court decision recognizing or acknowledging of natural children or impugning or denying such recognition or acknowledgment		250.00
7. Judicial determination of paternity affiliation		250.00
8. Aliases		100.00
9. Court decisions or orders to the custody of guardianship or adoption		500.00
10 Filing of supplemental birth certificate to to furnish additional data		200.00
11. Endorsement of civil registry records to NSO		200.00

B. For other entries in the registry:	
1. For registration of any legal document for record purposes	300.00
2. For registration of affidavit and/or Oath of allegiance regarding wives and children of naturalized Filipino citizens or election of citizenship	200.00
3. For registration of foreign decree or adoption	500.00
C. Marriage License and Solemnization Fees:	
1. Application Fee	300.00
2. License fee	100.00
3. Solemnization fee when marriage is Performed by any of the judges of The City Courts or by the City Mayor	300.00
D. For Certified True Copy or Certified Xerox Copy of:	
1. Birth Certificate for local use	30.00
2. Marriage Certificate	30.00
3. Death Certificate	30.00
4. Birth Certificate for Passport application	200.00
E. Late Registration of Birth, Marriage and Death:	
1. Beyond Thirty (30) days but not exceeding One (1) year	200.00
2. Beyond one (1) year	300.00
F. For issuance of Security Paper (SECPA)	200.00
G. For Filing of Petitions for Correction of First Name and/or Correction of Entries:	
1. Filing Fee for Petition for change of First Name or Nickname	3,000.00
2. Filing Fee for correction of clerical error	1,000.00
3. Service Fee for Migrant Petitioner correction of clerical error	500.00
4. Service Fee for Migrant Petitioner change of First Name/Nickname in the Birth certificate	1,000.00
H. Miscellaneous Fee/Charges:	
1. For certified copies of any records on file in The Civil Registry, per page	30.00
2. Certified photocopy of approved petitions under R.A. No. 9048, per page	30.00
3. Certificate of Finality of the approved petition under R.A. No. 9048, per page	30.00
4. For every certificate issued by the LCR	30.00
5. Registration of AUSF (R.A. No. 9255)	200.00
I. Permit Fees for Cadaver Disposition	
1.. Entrance from another municipality	100.00
2.. Transfer to another municipality	100.00

3. Cremation	100.00
4.. Exhumation	100.00
5. Burial	50.00
6. Cemetery Fee	50.00
7. .Disinterment	150.00

SECTION 103. - CEMETERY CHARGES:. - Cemetery Charges shall be imposed at rates hereunder enumerated:

1. Permit to make major repair on:	
a. Monuments or markers	50.00
b. Grave, tombs (tank)	75.00
2. Permit for every embalmed cadaver registered	50.00
3. Permit for every embalmed cadaver used for scientific study of students from medical and dental schools	500.00
4 For the lease of each niche in any of the city cemeteries for a five year period without renewal	500.00
5 For each permit to transport remains, bones, and ashes from Naga to other places and vice versa	500.00
6. Rental for a standard grave per annum for five years without renewal	200.00
7. For the lease of each multi-storey niches for Five years; renewable only for another five After payment has been made in advance and No more renewal after ten years	3,000.00
8. For the perpetual lease of each (one single deceased) to be deposited at the bone crypt.	1,000.00

SECTION 104. CLEARANCE, SECRETARY'S, HEALTH CERTIFICATE CERTIFICATION FEES. – There shall be collected the following fees for the issuance of clearances, copies of official documents, health certificates and certification issued by the various offices of the City Government of Naga, viz:

(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 ;

1. For employment, scholarship, study grants or other purposes not hereunder specified, each clearance/certificate	30.00
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	100.00
6. For Application for Filipino Citizenship	2,000.00

(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 words or fraction thereof, of transcript of proceedings Typewritten or computer printout(not including the certificate and any notation)	50.00
2. Where the copy to be furnished is in printed Form; on whole or in part, for each page (double this fee if there are two pages in a sheet)	50.00
3. For each certificate of correctness (with the Seal of Office) written on the copy or attached thereto, page page	50.00
4. For certifying the official act of a Municipal Judge or other certificate with Seal.	50.00
5. For certified copies of any paper, records, Decree, judgement 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	50.00
6. Photocopy or any other copy of official or public produced by copying machine, per page, except students, provided they shoulder the reproduction cost, and upon presentation of a valid I.D. or upon request of competent school authorities	30.00
7. For each certification issued	30.00.
8. Research fee, per document	50.00
c) Health Certificate Fees:	
1. For Employment with Health Card	50.00
2. For application for Driver's License	30.00
d) Certification Fee per page	30.00

SECTION 105 -. HOSPITAL FEES AND CHARGES (Ord. 96-035)

A. Hopspital Fees and Charges – There is hereby imposed fees and charges for the use/availment of the facilities at the Naga City Hospital, as follows:

1. Room charges	
Pay Ward	70.00/day
Service Ward	Free
2. Operating Room Fees	
1. Major Operations	250.00
2. Minor Operations	60.00
(Note: Medicines and Supplies not included in Fee)	
3. Nursery Fees	30.00/day
4. Bacteriology:	
Culture and Sensitivity	95.00
KDH (Potassium Hydroxide Smear)	30.00
5. Histopathology:	
Surgical Tissue	90.00
Biopsy Specimen	40.00
Papanicolaou Stain	20.00
Cell Block	40.00
Prozen Section	100.00
6. X-ray Service	
Chest PA	150.00
Chest PA and Lateral	300.00
Ribs (3 views)	120.00
Skull (2 views)	300.00
Each additional film	100.00
Orbits (3 views)	150.00
Paranasal Sinuses (3)	
One view only	150.00
Mastoids (3)	100.00
Zygoma (3)	100.00
Maxilla (3)	100.00
Tempano Mandibular joints (3)	100.00
Mandible (3)	100.00
Nasal Bones (2)	80.00
7. X-ray of Spines and Extremities:	
Cervial Vertebra (4 views)	300.00
Neck (2 views)	60.00
Axis and Atlas (2)	60.00
Thoracic Vertebra (2 views)	110.00
Additional views	60.00
Lumbo Sacral Vertebra (2 views)	110.00
Sacrum (2 views)	60.00
Cocyx (2 views)	150.00
Pelvis (AP only)	200.00
Hip joint, one side (2 views)	300.00
Femur, Tibis, Humerus or Radio ulna (2 views)	300.00
Hands, Feet, knee or ankle	300.00
Finger or Toe	300.00
8. X-ray Abdomen	
KUB	150.00
Supine and Upright Abdomen	150.00
Intravenous Pyelography	300.00
I.V.P. plus Urethrogram	400.00
Crystogram	150.00
Pelvimetry (2 views)	150.00

Oral Gall Bladder Series	150.00
I.V. Cholangiogram	250.00
Chole G.I. Series	400.00
Upper G.I. Series	300.00
Barium Enema	300.00
Bronchogram	200.00
Myelogram	200.00
Cerebral Angiogram, one side	200.00
9. Special Services:	
Electrocardiogram (ECG)	
Lumber Puncture	20.00
Stomach Lavage	20.00
Application, Strap Adhesive	20.00
Application, Plaster Cast	20.00/plus Materials
Dental Extraction (3 tooth)	15.00
Dental Temporary filling/tooth	20.00
Dental Permanent filling/tooth	30.00
Dental Prophylaxis	20.00
Cobalt Therapy per exposure	
Pay	20.00
Service Donation	10.00
10. Miscellaneous Fees	
Cord Dressing (Per pack)	5.00
Cotton Balls (Per pack)	4.00
Surgical Gauze (Per Pack)	10.00
Eye Pad (Per pack)	4.00
Oxygen used	10.00/hr.
Energy for Electric Fan per day	50.00
Energy for TV per day	50.00
Medical Certificate	25.00
Ambulance fee, in Naga	500.00
Ambulance Fee in Metro Naga	500.00/plus 50.00/km.
Suturing	Cost of materials (variable)
11. Minor Surgeries	
Excision	300.00
Incision and Drainage	200.00
Suturing (depending on type of wound)	50.00 (Min) plus P20.00/bite
Debridement	250.00
Circumcision	400.00
Dressing (depending on supplies used)	
-ordinary wound dressing	25.00
Removal of foreign body	200.00
Nail extraction	200.00
12. Deliveries (Section I, (b) Idem.)	
Normal Spontaneous Deliveries	1,500.00
Newborn Care	150.00/day
B. Laboratory Services:	
1. Hematology	
Complete Blood Count	100.00
Hemoglobin, Hematocrit Det'n	50.00 each
WBC and different count	50.00

	ESR	100.00
	Platelet Count	75.00
	Retryculocyte Count	75.00
	CT-BT (Clotting and Bleeding Time)	75.00
	Blood Morphology	120.00
2.	Clinical Microscopy	
	Routine Urinalysis	75.00
	Urine Sugar, Bili, Blood (Blood Occult and other)	40.00 each
	Stool Exam	50.00
	Pregnancy Test	150.00
	Seminal Fluid Analysis	100.00
3.	Blood Chemistry	
	Routine Exams, FBS, Creatinine Uric Acid, Cholesterol, BCN	110.00 each
	Special Exams Bilurubin, SGPT-SGOT, TP, Electrolytes, Na, Cl, Cal.	110.00 each
	Testing Blood Sugar or Random Blood Sugar	110.00
	Bilirubin Test	110.00
	Total Protein – A/G Ratio	110.00
	Uric Acid	110.00
	Blood Urea Nitrogen	130.00
	Serum Glutamic Oxalc Transaminase	110.00
	Creatinine	200.00
	Cholesterol	110.00
	Triglycerides	140.00
	Acid or Alkaline Phosphatase	200.00
	Cell Count and Different CSR or any fluid	110.00
	CSF Protein and Sugar	110.00
	Cholesterol	100.00
	HDL	130.00
	LDL	130.00
	Bilirubin	150.00
	SGOT	150.00
	SPPT	150.00
	Total Proteins	150.00
4.	Blood Banking and Serology	
	Blood typing	50.00
	Cross Matching	100.00
	RH Typing	50.00
	Widal's Test	300.00
	Hepatitis B-Screening	300.00
	RPR-VDRL (Syphilis)	300.00
5.	Microbiology	
	Malarial Smear	50.00
	Gram's Stain	50.00
	Acid Fast Stain	50.00
6.	Other Tests:	
	HIV	300.00
	ECG	150.00
	Drug Test (THC/Meth)	300.00
	HCV	250.00

c. Class C – Student 10.00

d. Class D – Discounted Rate 7.50

d.1. Booking paid a week before the scheduled tour shall enjoy the Class D rate.

In case of cancellation of paid booking by the booker, 20% of the total amount paid shall be retained to the BSC. EXCEPT, when cancellation is made by the BSC, the total amount shall be refunded.

2. Planetarium Viewing Fee:

a. For student

Php5.00

b. For Adult

10.00

3. Rates of Rental for the use of the Audio Visual Room (AVR) and equipment therein:

a. AVR (Air-Conditioned) and
Equipment (minimum rate) -

P2,000.00/day

b. Multi-Media Digital Projector:
Minimum Digital Projector Fee -

Php2,000.00 for maximum
Use of two (2) hours

Succeeding period

Php500.00 for every hour.

Provided that a fraction of more than 10 minutes shall be considered as one hour excess.

EXCEPT, for the use of the city government and its various department/offices, and the Department of Science & Technology for its projects.

In case of damages during the use of the above-enumerated facilities and equipment of the Centrum, the agency hosting the event shall be held liable.

Computer Utilization:

Minimum Computer Fee:

P30.00 for the first

One (1) hour

Succeeding period

P10.00 for every
30 minutes excess

“b) Rates of Rental – For the use of the Audio Visual Room (AVR) and equipment therein:

b. AVR (airconditioned) and
Equipment (minimum rate):

-Php1,500.00/day

c. Multi-Media Digital Projector:
Minimum Digital Projector Fee

-Php2,000.00 for maximum
Use of two (2) hours

Succeeding period

-Php500.00 for every hour.

Provided that a fraction of more than 10 minutes shall be considered as one hour excess.”

Provided that a fraction of more than 10 minutes shall be considered as thirty minutes excess.

For preparatory/information gathering/program scanning and other initial action, all BSTC guests/visitors may utilize any available Personal Computer of the BSTC Library and other units designated for the same purpose without a fee. Provided that any of the BSTC

guest/visitor who utilizes such Personal Computer for the purpose other than those mentioned-above shall be charged the corresponding amount as stated-above.

- d. Payment of Rental. – Rental Fee for the use of facilities and equipment in the Bicol Science Centrum shall be paid directly to the Office of the City Treasurer.
- e. All fees and charges derived from the Bicol Science and Technology Centrum shall accrue to the General Fund.

SECTION 108. NAGA CITY PUBLIC LIBRARY

A. Definition of Terms:

Reference Books – shall refer to text books used by pupils and students in all level whether public or private schools;

Periodicals & Magazines – shall refer to newspapers, daily tabloids, and magazines issued monthly, semi-annually and yearly;

Circulation Books – shall refer to all reference books, such as but not limited to pocketbooks, etc.;

Over Due Books – shall refer to book/s borrowed but not returned on or before the due date: that period of time beyond the allowed time limit.

B. The Library Identification Card (LIC) shall be issued by the City Librarian upon presentation of the Official Receipt issued by the Naga City Treasurer's Office covering payment for Library Card Fee in the amount of FORTY (P40.00) Pesos each, payable to the Office of the City Treasurer;

C. Fees for the use of Internet service/facility:

- 1. Residents of Naga City
 - i. Elementary P10.00/hr
 - ii. High School 15.00/hr
 - iii. College/Others 20.00/hr
 - iv. Use in excess of one(1) hr 0.25/min.
- 2. Non-residents of Naga City
 - i. Elementary/High School P20.00/hr
 - ii. College/Others 25.00/hr
 - iii. Use in excess of one(1) hr 0.50/min.

D. Encoding and printing services. Priority in the use of computers shall be in favor of internet users. When computers are available, computer encoding and printing services shall be charged the following:

- 1. Encoding fee:
 - i. Naga City residents P 5.00/hr
 - ii. Non-residents 7.00/hr
- 2. Printing fee:
 - a. Black & White:
 - i. Naga City residents P 4.00/page
 - ii. Non-residents 5.00/page
 - b. Colores:
 - j. Naga City residents P 8.00/page
 - ii. Non-residents 10.00/page

E. Imposition of fine for borrowed books not returned on due date:

1. Circulation Section:
 - i. Naga City residents P 2.00/day
 - ii. Non-residents 7.00/day
2. Reserve, Filipiniana/Bikol and Reference Sections
 - i. Naga City residents P 1.00/day
 - ii. Non-residents 2.00/day

SECTION 109. – ADMINISTRATIVE PROVISIONS APPLICABLE FOR THE NAGA CITY LIBRARY- To lengthen the duration of the availability of the services and facilities of the Naga City Public Library, the following rules shall be followed:

“a) The Library opens at 8:00 a.m. and closes at 6:00 p.m. from Monday to Friday without noon-break, except during summer when library reading period starts at 8:00 a.m. to 12:00 noon and 1:00 p.m. to 5:00 p.m.”

b) All borrowers and/or users of books and other reading materials at the Naga City Public Library are hereby required to secure a Library Identification Card (LIC) at the Office of the City Treasurer, and the same shall be governed by the following rules and regulations:

1. Upon payment and presentation of the Official Receipt, the City Librarian shall sign the ID and the same must be signed by the School Principal for elementary and high school students, by the Deed of College for college students, and the Barangay Captain for out-of-school youth;

2. The Library Identification Card (LIC) is NON TRANSFERABLE, and the same shall be supported by a Library Card systematically filed and recorded at the Naga City Public Library.

3. In case of loss, the bearer shall be required to execute an Affidavit of Loss to be submitted to the City Librarian before a new ID shall be issued at the same cost;

4. The Library Identification Card (LIC) is NON TRANSFERABLE, and the same shall be supported by a Library Card systematically filed and recorded at the Naga City Public Library.

SECTION 110- FEES FOR LOCATIONAL CLEARANCE FOR (A) BUILDING PERMIT, (B) FOR BUSINESS PERMIT, SITE ZONING CLASSIFICATION CERTIFICATION FEE. – There is hereby levied and assessed a fee for all clearances and certifications issued by the City Planning and Development Office, as follows:

a) fees for locational clearance for building permit

TYPE OF STRUCTURE	PROPOSED
Residential Structure, single attached the project cost of which is:	
1. ₱ 100,000.00 and below	₱ 200.00
2. Over ₱ 100,000.00	₱ 200.00 + $\frac{1}{10}$ of 1% in excess of ₱ 100,000.00
Apartments	
1. ₱ 500,000.00 and below	₱ 1,000.00
2. Over ₱ 500,000.00	₱ 1,000.00 + $\frac{1}{10}$ of 1% in excess of ₱ 500,000.00 regardless of the number of doors

Dormitories	
1. ₱ 500,000.00 and below	₱ 1,000.00
2. Over ₱ 500,000.00	₱ 1,000.00 + $\frac{1}{10}$ of 1% in excess of ₱ 500,000.00 regardless of the number of rooms
Institutional, the project cost of which is	
1. ₱ 100,000.00 and below	₱ 1,000.00
2. Over ₱ 100,000.00	₱ 1,000.00 + $\frac{1}{10}$ of 1% in excess of ₱ 100,000.00
Commercial, Institutional, Agro-Industrial, the project cost of which is:	
1. ₱ 100,000.00 and below	₱ 2,000.00
2. Over ₱ 100,000.00	₱ 2,000.00 + $\frac{1}{10}$ of 1% in excess of ₱ 100,000.00
Special Uses/Special Projects, the project cost of which is:	
1. ₱ 100,000.00 and below	₱ 2,000.00
2. Over ₱ 100,000.00	₱ 2,000.00 + $\frac{1}{10}$ of 1% in excess of ₱ 100,000.00
Alteration/Expansion (affected areas/cost of expansion only)	same as original application

b. Proposed Locational Clearance Fee for Business Permit

Type of Business	Proposed
New	₱ 100.00
Old (Renewal)	₱ 50.00

c. Proposed Site Zoning Classification Certification Fee

Classification	Proposed	
Residential	100 sq.m. & below	₱ 100.00
	100+ - 200 sq.m.	150.00
	200+ - 300 sq.m.	200.00
	300+ - 400 sq.m.	250.00
	400+ - 500 sq.m.	300.00
	500+ - 1000 sq.m.	400.00
	1000+ & above	500.00
Commercial	100 sq.m. & below	₱ 200.00
	100+ - 200 sq.m.	250.00
	200+ - 300 sq.m.	300.00
	300+ - 400 sq.m.	350.00
	400+ - 500 sq.m.	400.00
	500+ - 1000 sq.m.	450.00
	1000+ & above	500.00

Agricultural	1 ha & below	₱ 100.00
	1+ - 2 ha	150.00
	2+ - 3 ha	200.00
	3+ - 4 ha	250.00
	4+ - 5 ha	300.00
	5+ ha & above	400.00
Industrial (Light & Agro)	₱ 500.00	
Institutional	₱ 200.00	
Cemeteries & Memorial Parks	₱ 500.00	
Parks, Plazas & Open Space	₱ 100.00	
Transportation Utilities	₱ 100.00	

SECTION 111.- BUILDING PERMIT AND OTHER INSPECTION FEES –Applicability Clause – The assessment, collection and allocation of building permit fees, signboard, permit fees, plumbing inspection and permit fees, sanitary inspection fees, electrical installation permit and inspection fees, mechanical installation and inspection and such other levies as may be prescribed by the Engineer’s Office in the exercise of regulatory powers over public and private buildings and structures, shall be governed by the National Building Code as supplemented by the Building Code of Naga City and the rules and regulations promulgated thereunder.

SECTION 112. - SANITARY INSPECTION AND OTHER HEALTH FEES (Sec 21, (a) Ord. No. 93-060) There is hereby imposed fee for the following services rendered by the City Health Office as follows; -

a. Sanitary Inspection Fee. – Every owner or operator of business, industrial, commercial, or agricultural establishment, accessoria, building or house 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 Office of the City Treasurer of an annual fee, in accordance with the following schedules:

a. Aircraft and water companies	P500.00
b. Financial institutions, such as banks, pawnshops, money shops, insurance companies, finance and other investment companies, dealers in securities foreign exchange dealers:	
Main Office	300.00
Every branch thereof	200.00
c. Gasoline service/filling stations	500.00
d. Private Hospitals	800.00
e. Medical and dental clinics and animal hospitals	300.00
f. Dwellings and other spaces for lease or rent:	
1. Hotels, motels, apartels, pension house , & Drive inns:	
With more than 150 rooms	800.00
With 100 to 149 rooms	600.00
With 50 to 99 rooms	400.00
With 25 to 49 rooms	200.00
With less than 25 rooms	150.00
2. Apartments/per door	120.00
3. (Accessorias) or house for rent	120.00
4. Dormitories, lodging or boarding houses, with accommodation for:	
More than 40 boarders or lodgers	500.00
15 to 39 boarders or lodgers	300.00
Less than 15 boarders or lodgers	200.00

g. Institutions of learning	600.00
h. Media facilities	200.00
i. Telegraph, teletype, cable and wireless communication companies	200.00
j. Telephone/electric and power companies: Main Office	400.00
k. Administration offices, display offices, and/or offices of professionals	100.00
l. Peddler	20.00
m. Lending investors	200.00
n. All other businesses, industrial, commercial, agricultural establishments not specifically mentioned above:	
With an area of more than 1,000 sq. m.	800.00
500 or more but less than 1,000 sq. m.	600.00
200 or more but less than 500 sq. m.	400.00
100 or more but less than 200 sq. m.	300.00
50 or more but less than 100 sq. m.	200.00
25 or more but less than 50 sq. m.	100.00
less than 25 sq. m.	60.00

In case an individual, a partnership or a corporation conducts or operates two or more businesses in one place or establishment, the sanitary inspection fee shall be imposed on the business with the highest rate.

b. Health Certificate Fee – Every person required by existing laws and regulations to secure health certificates from the Office of the City Health Officer and Naga City Hospital, other than those secured for purposes of application for Employment and Driver’s License, shall pay an annual fee of fifty (P50.00)

Time of Payment. – The sanitary inspection and health certificate fees herein prescribed shall be paid at the Office of the City Treasurer, before any business or occupation may be lawfully begun or pursued, and upon renewal of the permit every year thereafter, within the first twenty (20) days of January.

Annual inspection of Premises for Rent. – Except as otherwise provided, the City Health Officer or his duly authorized representative shall conduct an annual inspection of all houses, accessories or buildings for rent or as soon as circumstances require and all business establishments (commercial, industrial, agricultural) in order to determine their adequacy of ventilation, propriety of habitation and general sanitary conditions pursuant to the existing laws, rules and regulations. Sanitary permit shall be issued to the owner by the City Health Officer or his duly authorized representative after such inspection was conducted and found to be sanitary.

Contents of Sanitary Permit – Every permit issued shall show the name of the applicant, his nationality, civil status, address, nature of organization (whether sole proprietorship, partnership or corporation), location of the building and such other data as may be necessary. The permit shall be granted for a period of not more than one year and shall expire on the 31st day of December following the date of issuance thereof, unless revoked or surrendered earlier.

When Business is Deemed Finally Closed. – Every permit shall cease to be in force upon revocation or surrender thereof, or upon closure of the business or discontinuance of the undertaking for which the permit was issued. The business shall be deemed finally closed, only upon payment of all taxes, fees and charges due thereon.

SECTION 112-A. - Night Parking Fee. A night parking fee is hereby imposed on owners/operators of motor vehicle for using street, sidewalk or public place or streets and alleys in front of one's house or place of business as a private garage or parking space during nighttime, as follows:

1. For cars or jeepneys, per quarter	225.00
2. For buses and trucks, per quarter	300.00
3. For containerized vans/trailers, per day or fraction thereof	15.00

SECTION 113. – FEES FOR SECURING COPY OF GEOGRAPHIC INFORMATION SYSTEM. - The fees in securing copy of Geographical Information System (GIS) Maps at the Electronic Data Processing (EDP) of the Naga City Government is hereby fixed at the following rates:

CANNON BJ-W3000 WIDE FORMAT
(Type of Printer)

Cannon High Resolution Paper

	AO/36"x48"	A1/24"x34"
	P275.00	P 225.00
Discounted Rate for Students	P 190.00	P 150.00

Natural Tracing Paper 90/95gsm

	AO	A1
	P 175.00	P 125.00
Discounted Rate for Students	P 120.00	P 90.00

HP DESKJET 1125C
(Type of Printer)

	Substance 20	Oslo-Type
	P 50.00	P 40.00
Discounted Rate for Students	P 35.00	P 30.00

ARTICLE VIII. – OTHER FEES AND CHARGES

SECTION 114. PUBLIC UTILITY CHARGES, TOOL FEES OR CHARGES. The Sanggunian Panlungsod shall prescribe the terms and conditions and fix the rates for the use of public utilities owned, operated and maintained by the City and the disposition of toll charges for the use of any public road, pier or wharf, waterway bridge, ferry or telecommunication system funded and constructed by the city; Provided, that no such toll fees or charges shall be collected

from officers and enlisted men of the Armed Forces of the Philippines and members of the Philippine National Police on mission, post office personnel delivering mail, physically handicapped, and disabled citizens who are sixty five (65) years or older.

SECTION 115. FISHERY RENTALS, FEES AND CHARGES. - Rate of Rentals. – The rate of fishery rentals within Naga City for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster beds; or catch “Bangus” fry or “kawag-kawag” or fry of any other species of fish for propagation, if there are no interested bidders in the public auction, are as follows:

1. Fish corrals or fish pens in inland fresh water with the area of :

Less than 500 sq. m.	P 150.00
500 sq. m. or more but less than 1,000 sq. m.	300.00
1,000 sq. m. or more but less than 5,000 sq. m.	540.00
5,000 sq. m. or more but less than 10,000 sq. m.	750.00
10,000 sq. m. or more	1,200.00
2. For the grant of privilege to take fish from city waters with nets, traps or other fishing gears 15.00
3. For the operation of a fishing vessel of three (3) tons or less. 22.50

The rules and regulations to be promulgated for the grant of license under this section shall be subject to the approval of the proper authorities.

SECTION 116. ADMINISTRATIVE FINES AND PENALTIES

Definition of Terms:

Administrative Penalty – shall refer to the penalties imposed within the administrative power of the local government unit and sanctioned by existing government policies and regulations.

Violator’s Citation Ticket – for the purpose of this ordinance, shall refer to a ticket issued by the law enforcer to any violator of any ordinance covered by this ordinance.

Ordinance Violator – shall refer to all such persons violating any of the ordinances herein mentioned or covered therefor.

1. Guidelines governing the implementation of this section.

- a. The administrative penalties in this ordinance consisting of fines shall apply to all ordinances which provides fines and penalties which shall be imposed as follows:

First Offense -	25% of the fines provided in the ordinance violated.
Second Offense -	50% of the fine provided in the ordinance violated
Third Offense -	75% of the fine provided in the ordinance violated.

- b. Violators upon apprehension shall be issued with a violator’s citation ticket and must be redeemed with the City Treasurer’s Office within seventy two (72) hours upon receipt.
- c. All fines from administrative penalty, shall be paid directly to the City Treasurer’s Office with corresponding notation of the citation ticket.
- d. Failure on the part of the violator to redeem his citation ticket within the prescribed period, subject violation shall be referred to the City Prosecutor’s Office for filing of the appropriate charges with the proper court.

2. Duties of Law Enforcer. – It shall be the duty of the law enforcers to be named and constituted by the City Mayor, to report and submit within twenty four (24) hours the list of apprehended violators issued violator’s citation tickets to the Office of the City Treasurer.
3. Report on Violations and Income Derived. – The City Treasurer is hereby required to prepare and submit a separate monthly written report to the City Mayor copy furnished the Sangguniang Panlungsod the number of violators issued with a violator’s citation ticket as well as the amount derived therefrom.

SECTION 117. – FEE FOR THE USE OF PLAZA QUEZON. - There is hereby imposed a fee for the use and occupancy of the Plaza Quezon and for the issuance of permit for the use thereof:

- | | |
|--|---------------------|
| a. For use of the Plaza Quezon with or without its facilities at whatever time other than rallies or demonstration | - P1,500.00 per day |
| b. For use of the Plaza Quezon for rallies or demonstration | 1,000.00 per day |

SECTION 118. FEES AND CHARGES FOR USE PUBLIC PLACES AND SPACES. The use of Public Places and Spaces in the City of Naga for purposes of vending all kinds of articles and commodities during the Penafrancia Festivities.

Definition of Terms – As used in this ordinance.

Transient Vendors – shall refer to any person or individual, resident or non-resident of the City of Naga, who sells or vends or is employed to attend or watch goods in behalf of the vendor or seller, consisting of agricultural or industrial products, cooked foods or dry goods, or any item or article of value at any of the public places or spaces designated or mentioned in Section 1 and 2 of this ordinance.

Public Plazas – shall refer to all the public plazas located at the Central Business District of the city more particularly named as the Plaza Quezon, Plaza Rizal, and Plaza Quince Martires.

Agricultural Products, Cooked Foods, and Dry Goods, and Articles defined under Section 3b, 3c, and 3d of Ordinance No. 92-026 of the City of Naga which is appended hereto and such portions adopted by this Ordinance.

It is strictly prohibits transient vendors during the period of the Penafrancia Festivities mentioned in Section 1 above, to construct any temporary stall, shanty, or lean to or spread their wares on the ground along or inside any of the public plaza, the main thoroughfares, side streets, sidewalks, or intersections of the City more particularly at the present Central Business District and those streets leading to the schools, churches and public plazas and the take off and landing sites of the Traslacion and Fluvial Procession of the Penafrancia Festivities, except only those stalls temporary or otherwise, which have been installed with permits granted by the City Government.

Trade Fairs, Exhibits, and/or Carnival Shows hat admit transient vendors inside shall not be allowed at any of the places and plazas mentioned in Sections 1 to 3 of this ordinance whether they be sponsored by government or non-government entities. The sports Complex beside the Naga Central school II and the DIGITEL Co., may by proper arrangements with the authorities concerned be used for such purpose provided this will not unduly disturb the peace and quiet of the neighboring residences.

Only public spaces located at the ramps leading to the third floor of the Naga City Public Supermarket as are indicated by the Market Awards Committee and to include these spaces not occupied by stall holders at the third floor of the said market are to be lease to transient vendors on a first-come, first-served basis and at rates provided for under Sections 2A, 2B, 2C , and 2D of Ordinance No. 96-040 of the City of Naga such provisions of which are being adopted en-toto by this ordinance and appended hereto as part of the same.

The vacant spaces at the Riverside between the Public Supermarket and the Naga River revetment shall likewise be leased to transient vendors whose articles and commodities match those vendors now occupying the area.

Special occupancies by transient vendors of certain sidestreets during special occasions. Some Sidestreets in the City maybe occupied by transient vendors during special occasions such as Penafrancia festivities (Sept. 1 to Oct. 15), Kamundagan Festival, and Trade and Industrial Fairs (maximum of two (2) fairs for any group in a year) for a period of thirty (30) days from date of issuance of permit.

The fees for use of Public Places and Spaces in the City of Naga for purposes of vending all kinds of articles and commodities during the Penafrancia Festivities, are as follows:.

- a. At vacant spaces (sidestreets) along Panganiban Avenue, Penafrancia Ave., outside the wall of CSNHS up to BCAT, E. Angeles St., where vending is allowed only for a period of ten (10) days from the Traslacion up to Penafrancia Fiesta Day, the rates shall be as follows:

1.	General Merchandise:	
	a. Small (2 x 2)	P1,300.00
	b. Big (2 x 2) but not to exceed (4 x 4)	1,800.00
2.	Carinderia:	
	a. Small	500.00
	b. Big	1,200.00

- a. At vacant spaces along Penafrancia Avenue outside the walls of the Camarines Sur National High School up to the gate of the Bicol College of Arts and Trade at a rate of P4,000.00 per booth (2 x 2 m).
- b. Inside private lots along both sides of Barlin Street and Penafrancia Avenue, Balatas Road, and Magsaysay Avenue. – Vendors here pay rentals with arrangement from private lots owners thereof and shall pay the required fees at the City Treasurer in the amount of P3,000.00 per stall provided that no stalls are constructed to protrude into the sidewalks & roadsides.
- c. All food and softdrinks booths shall be allowed only at the outside walls of the Metropolitan cathedral annex patio at the rate of P1,500.00 per booth.
- d. Selling of RTWs and similar items are hereby prohibited along the above-mentioned streets except in private lots.
- e. Provided that those transient vendors who want to vend during the period from the Traslacion up to the Penafrancia Fiesta day shall pay only 50% of what is charged.

These above-mentioned rates or fees shall include Mayor's permit, business tax, sanitary permit, garbage fee and fire inspection fee.

The City Mayor is authorized under this ordinance to lease temporarily any private property near the Central Business District if such is needed to accommodate transient vendors who may fail to secure a space at the Supermarket are and said transient vendors shall be assessed in accordance with the size available to them.

Owners of private commercial or business stalls and establishments whether located at the Central Business District or along thoroughfares, streets and roadways leading to schools, churches or plazas as described above, are prohibited from leasing or renting out to transient vendors spaces that protrude or go beyond their lot lines to include those spaces reserved under existing laws and ordinances as pedestrian lanes or parking spaces, unless the same spaces are without doubt inside their privately owned premises.

The City PNP Officers and men and the City Market Guards so designated are hereby deputized under this ordinance to implement strictly the provisions of this ordinance.

Penalties. – Any violation of any of the provision of this ordinance shall be penalized with a fine of One Hundred (P100.00) Pesos at any one time of apprehension and the confiscation of goods and commodities after a third violation.

Violation under Section 8 hereof shall incur a fine of Five Hundred (P500.00) Pesos at any one apprehension and after a third apprehension the revocation of license of the establishment.

The fines herein imposed shall be collected by the deputized PNP or Market Guard and acknowledged by an official receipt from the Office of the City Treasurer.

SECTION 119. FEES FOR PRIVATELY OWNED LOTS USED FOR VENDING VARIOUS ARTICLES DURING PEÑAFRANCIA FIESTA. There is hereby levied a fee for private lots owners and malls/buildings for use of privately-owned lots in the City of Naga for purposes of vending all kinds of articles and commodities during the Peñafrancia Festivities, to wit:

	<u>Area</u>	<u>Rate</u>
a) General Merchandise	2 x 2 4 x 4	P 3,500.00 7,000.00
b) Eatery	2 x 2 4 x 4	1,000.00 2,000.00
c) Softdrinks booth		500.00
d) Peddlers-Rel.Art		200.00
e) Others		200.00
f) All softdrink booths along the Central Business District, E. Angeles St., Penafrancia Ave., and Tabuco, including booths which are allowed only inside lots along Balatas and Magsaysay Roads at P300.00/booth.		
g) These above-mentioned rates or fees shall include Mayor’s Permit, Business Tax, Sanitary Permit and Fire Inspection Fee and shall be payable to the Office of the City Treasurer or its authorized collectors before the construction/installation of booths.		

SECTION 120. - SWIMMING POOL CHARGES (NAGA CITY CIVIC CENTER). – There is hereby imposed an entrance fee for use of the Swimming Pool at the Naga City Civic Center, as follows:

1. Any person twelve years of age and below - Fifteen (P15.00) Pesos
2. Any person above twelve years old – Twenty (P20.00) Pesos,
3. An additional fee of Ten (P10.00) Pesos shall be charged for night swimmers. Night swimming shall commence from six o'clock in the afternoon up to twelve o'clock in the evening,
4. Students/Senior Citizen - Fifteen (P15.00) pesos
5. Rental of Cottages at Swimming Pool Area - Seventy Five (P75.00) Pesos
6. Special discounts of not more than 50% shall, from time to time, be given by the City Mayor or his duly authorized representative to students while in attendance of their swimming classes upon the recommendation of either the Chairman, Committee on Youth Development, or the Chairman, Committee on Sports or the Chairman, Committee on City Properties of the Sangguniang Panlungsod.

SECTION 121. - METRO NAGA SPORTS COMPLEX. - There is hereby prescribed the following fees and charges for the use of facilities at the Metro Naga Sports Complex in the City of Naga:

a. Athletic ground, stadium, baseball and softball, tennis court	P10.00/person non-student P 5.00/person student
b. Air con Rooms	PI,500.00/day/room
c. Ordinary Rooms	P500.00/day/room
d. Folding Beds	P20.00/day/unit
e. Chairs	P5.00/day/unit
f. Tables	P10.00/day/unit
g. Electric Fan	P25.00/day/unit
h. Parking of Vehicles	P10.00/unit
i. Swimming Pool	

Person twelve years of age and below shall be charged Ten (P10.00) Pesos; and persons thirteen years of age and above shall be charged Fifteen (P15.00) Pesos; and a season or monthly pass which will entitle the holder for more frequent use of the swimming pool for a charge of Two Hundred Fifty (P250.00) Pesos only per month. Special discounts of not more than 50% shall from time to time be given by the City Mayor or his duly authorized representative to students while in attendance of their swimming classes not exceeding thirty (30) days upon the recommendation of either the Chairman, Committee on Sports or the Chairman, Committee on Youth Development or the Chairman, Committee on City Properties of the Sangguniang Panlungsod.

The use of these facilities shall be limited only during day time except the Conference Room, VIP Lounge and dormitories.

These facilities shall be used by the Naga City Government and its departments free of charge.

In case of damages during the use of these facilities and equipment of the Sports Complex, the agency hosting the event shall be held liable.

Payment of Fees and Charges. – Collection of fees and charges shall be paid in advance directly to the Office of the City Treasurer.

SECTION 122. NAGA CITY GYMNASIUM. - It is hereby prescribed the following fees and charges for the use of the Naga City Gymnasium including their respective facilities in the City of Naga by private individuals, companies or groups, as follows:

a. Daytime

- w/out use of Electric power - P 125.00 per hour
- with Sound System & other equipment - 300.00 per hour
- with Sound System & other equipment owned by the City - 500.00 per hour

b. Night time

- Using 6 light bulbs only - P 245.00 per hour
- Using 6 light bulbs & sound system - P 350.00 per hour
- Using 6 light bulbs & sound system (city owned) - P 600.00 per hour
- Using 18 light bulbs - P 500.00 per hour
- Using 18 light bulbs & sound system - P1,000.00 per hour
- Using 18 light bulbs & sound system (city owned) - P1,500.00 per hour

c. Government sponsored activities including those of the Barangay shall be exempted from the payment of the fees herein prescribed, provided a duly approved Mayor's permit is secured.

In case of damages during the use of these facilities and equipment of the Naga City Gymnasium, the individual, company or group hosting the event shall be held liable.

C. Payment of Fees and Charges. – Collection of fees and charges shall be paid directly to the City Treasurer's Office before the Mayor's Permit may be issued.

ARTICLE IX - THE PANGANIBAN UPGRADING AND BEAUTIFICATION PROJECT

SECTION 123. – SCOPE AND COVERAGE. – This Article shall apply to all the buildings and establishments covered by the Panganiban Upgrading and Beautification Project known as the "*KAPIT-BISIG SA PANGANIBAN*" Project consisting of Duplex and Pavilions constructed along one side of Panganiban Avenue, Naga City alongside the PNR Railroad Tracks consisting more or less of THIRTEEN (13) DUPLEX buildings and SEVEN (7) PAVILIONS, the latter divided into "DOORS".

SECTION 124. – RENTAL RATES AND MODE OF PAYMENT. – The rate of rentals of these commercial buildings consisting of doors for both Duplex and Pavilions shall be uniform for all, setting said rentals at FOUR PESOS (P4.00) per square meter of the area including parking area and other facilities therein, per month.

3.1. Said rentals shall be paid on a monthly or quarterly basis, the said to be paid on the first week of the month or the quarter, as the case may be, without incurring any interest or penalty.

3.2. Penalties shall be imposed only when overdue after the period provided either monthly or quarterly at the legal rates prevailing.

SECTION 125. – LEASE CONTRACT. – This Section hereby authorizes the City Mayor of Naga to renew and sign the Lease Contract with all the Building Owners of the Project determining for this purpose the actual building owners as are now entitled to the same and incorporating in the provisions of said Contract the upgraded rates as herein prescribed and setting the terms and conditions in said Lease Contract, and the City as the Lessor of said establishment in accordance with the provisions of this ordinance.

The term of the Lease Contract shall be five (5) years and renewable upon agreement of the parties.

SECTION 126. – All lease rentals and interests derived from this project shall accrue to the General Fund of the City and paid directly to the City Treasurer.

CHAPTER VIII. – THE ECONOMIC ENTERPRISES

ARTICLE I. – NAGA CITY ABATTOIR

SECTION 127. - IMPOSITION OF FEES. -The following fees and charges is hereby levied for the services rendered and for the use of equipment and facilities of the Naga City Abattoir in the slaughter of the following animals thereat, as follows:

1. Hogs:

Slaughter Fee	- P 0.17/kilo
Post Mortem Fee	- 0.42/kilo
Ante Mortem Fee	- 5.04/head
Coral Fee	- 3.78/head a day
Permit Fee	- 1.68/head

Service Fee (Per head)

50 kilos below	- P 42.00
51 to 60 kilos	- 58.80
61 to 90 kilos	- 75.60
91 to 120 kilos	- 92.40
121 to 150 kilos	- 109.20
151 to 180 kilos	- 126.00
181 to 210 kilos	- 142.80
211 to 240 kilos	- 159.60
240 above	- 176.40

2. Large Cattles:

Slaughter Fee	- P 0.50/kilo
Post Mortem Fee	- 0.42/kilo
Ante Mortem Fee	- 8.40/head
Coral Fee	- 11.76/head a day
Permit Fee	- 3.36/head
Service Fee	- 142.80/head
For liming the legs, an additional of	- 14.00

3. Ante Mortem Fee for:

Goat/Sheep, deer	-P 3.00/kilo
Horse	- 8.40/kilo
Poultry	- 2.50/kilo

b. The inspection fees of the carcass and edible offals of animal/s poultry slaughtered/dressed to detect the presence of lesions and abnormalities is hereby fixed at P0.25 per kilo of meat and poultry.

c. Violations of any provision of this ordinance shall be penalized by a fine of Five Thousand (P5,000.00) Pesos or imprisonment of not more than one (1) year or both at the discretion of the court.

SECTION 128. – FEE FOR PREGNANCY DIAGNOSIS FOR MATURED FEMALE LARGE CATTLE. – There is hereby imposed a fee for pregnancy diagnosis of matured female large cattle conducted by the City Veterinary Office prior to slaughtering of these animals, as follows:

- | | |
|---|--------|
| a. For matured female large cattle which are not pregnant | P50.00 |
| b. For matured female large cattle found to be pregnant | 200.00 |

ARTICLE II. - NAGA CITY CENTRAL BUS TERMINAL

SECTION 129. – IMPOSITION OF FEE. – There shall be levied the following rates for the use of the Naga City Central Bus Terminal, viz:

a. Terminal fees for buses originating from the terminal. The operator of the Central Bus Terminal may charge terminal fees on buses originating from the facility at a maximum rate of P350/bus/departure, or an amount equivalent to one passenger fare to its final route of destination, whichever is lower, which amount shall already be inclusive of all applicable charges.

b. Terminal fees for buses passing thru the terminal. The operator of the Central Bus Terminal may charge terminal fees on buses at rates not exceeding P20.00 per generated passenger for units passing through the terminal, provided that the total fees collected shall not exceed the maximum prescribed under Section 1 hereof.

c. Fees for stalls, booking offices and vendors. The operator of the Central Bus Terminal shall charge fees not exceeding P7/sq.m./day for stalls and booking offices and not more than P30 per day per vendor. Vendors shall be those plying their trade outside the stalls or booking offices.

e. Adjustment of fees. Any reduction in terminal or stall fees may be effected at any time provided the city government is notified at least a day beforehand. However, any increase in fees exceeding those specified under Sections 1, 2 and 3 are subject to the prior approval of the city government. Evaluation of fees shall consider the following:

- a. Competitiveness of the terminal vis a vis other terminals outside the city and commercial facilities inside the city.
- b. Financial viability of the terminal
- c. Reasonableness of the increase given developments in the Central Business District II
- d. Capacity to pay of terminal clients.

The operator shall submit financial statements and such reports or documents as may be required by the city government to properly evaluate requests for fee increase.

SECTION 130. ROLE OF CENTRAL BUS TERMINAL COMMITTEE. The Central Bus Terminal Committee and its Technical Committee created for the purpose of overseeing the evaluation and award of the central bus terminal shall likewise evaluate requests for fee increases and make its recommendation subject to the approval of the sanggunian panlungsod.

SECTION 131. LEASE ENTITLEMENT/DISPOSITION . – Each qualified applicant, whether natural or juridical person, shall be entitled to only one (1) stall at a time, unless the business undertaking requires bigger space requirement and the establishment thereof will spur economic growth in, and enhance commercial viability of, the area.”

ARTICLE V II-. NAGA CITY PUBLIC MARKET

SECTION 132.- a. DEFINITION OF TERMS.- As used in this Section, the following words and phrases shall mean:

- a. Ambulant, transient or itinerant vendors refers to a vendor or seller who does not permanently occupy a definite place in the market but one who comes either daily or occasionally to sell his or her goods.
- b. Market committee refers to the body whose duty is to conduct the drawing of lots and opening of bids in connection with the adjudicating of vacant or newly constructed stalls or booths in the city market and to certify to the City Mayor the result thereof.
- c. Market premises refers to an open space in the compound, part of the market lot consisting of bare ground, not covered by the market days.
- d. Market rental fee refers to the fee paid to and collected by the City Treasurer for the privilege of using public market facilities.
- e. Market stalls refer to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.
- f. Market section refers to a subdivision of the market, housing one class or group of allied goods, commodities or merchandise.
- j. Public market refers to any place, building or structure of any kind, designated as such by the Sanggunian Panlungsod, except public streets, plazas, parks and the like.

b. CLASSIFICATION OF STALLS.-

For the purpose of this ordinance, government owned or operated public market in the city are hereby classified into:

Class A – those with an average monthly income of P60,000.00 or more during the preceding three months.

Class B – those with an average monthly income of P30,000.00 or more but less than P60,000.00 during the preceding three months.

Class C – those with an average monthly income of less than P30,000.00 during the preceding three months.

Subsequent reclassification may be made on the basis of the preceding three (3) months collection, but not more than once a year.

C. MARKET SECTIONS –

For purposes of this ordinance, the Naga City Public Market shall be divided into the following sections:

- a. Fish section – refers to the area where only fresh fish, clams, oysters, lobster, shrimps, sea weeds, and other sea foods or marine products shall be sold.
- b. Meat, pork and dressed chicken section –refers to the area where only all kinds of meat and other meat products shall be sold provided that meat, pork and dressed chicken shall be separately displayed and properly labeled.
- c. Vegetable and fruit section – refers to the area where only all kinds of vegetables, fruits, coconuts and root crops such as camote, cassava, gabi, and the like shall be sold;
- d. Dry goods section – refers to area where only textiles, ready-made dresses and apparel, kitchenware and glassware, school and office supplies, novelties, native products shall be sold.
- e. Grocery section – refers to the area where only all kinds of cakes, biscuits, pastries, crackers, butter, cheese, confections, candles, canned or bottled foods, beverages, soft drinks, cigarette, flour, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, all kinds of cereals, such as rice, corn, mongo and the like eggs, sausages, starch, smoke fish, dried fish, roll, feeds, soap and other household and food products including forest products, firewood and charcoal are sold.
- f. Rice, corn and other cereal section – refers to the area where purely rice, corn and other cereals shall be sold.
- g. Poultry product section – refers to the area where only live chicken, ducks, turkeys, other fowls and birds, suckling or piglets, and the like that shall be sold.
- h. Flower shop section – refers to the area where only kinds of garden accessories and implements or tools shall be sold.
- i. Cold Storage service section – refers to the area where only refrigeration services shall be made available and sale of ice in whatever form shall be conducted.
- j. Miscellaneous section – refers to the area where any other business not classified herein shall be allowed.

The numbering, designation, or other forms of identifying the market section shall be the responsibility of the Market Supervisor and the City Treasurer.

SECTION 133.- IMPOSITION OF FEES – The fees and charges levied and assessed for the use and occupancy of stalls and spaces at the Naga City Public Market as provided under existing city ordinances fixing the stall rental rates thereon is hereby adopted as part of this Ordinance.

Provided, that for better located stalls, such as those front stalls facing the market periphery or streets and corner stalls, there shall be added to the above-prescribed fees the following:

1. Front corner stall - plus 20% of the rates imposed
 2. Front stalls - plus 15% of the rates imposed
 3. Inside corner stalls - plus 10% of the rates imposed
- a. Owners or operators/drivers of trucks, delivery vans or other conveyances, whether hired or not, parked within the fifty (50) meter radius from the border of the market and disposing/discharging or advertising product or merchandise shall also pay the following:

Kind of Conveyance	Rate Per Entry
Jeep (regardless of load)	P10.00
Truck (regardless of load)	20.00

- b. On occupants of the market premises, not occupying stalls, per day or fraction thereof, per square meter or fraction P10.00
- c. Fees for ambulant/transient vendors. – Market fees for the occupancy of market premises by ambulant/transient vendors shall be pay the amount of Ten Pesos (Php10.00) per square meter per day, of the space occupied or a fraction thereof, which may be paid for by said vendors on a daily or monthly basis at his option with the daily rate computed based on a thirty (30) day month factor. They shall be limited to the areas not earmarked and utilized for passageway and/or entrance to the market building.

In case the vendor from whom an entrance fee was collected occupies any space with an area in excess of what he paid as entrance fee (those not mentioned are subject to the entrance fee).

Duly licensed suppliers or distributors of goods, commodities or general merchandise or permanent occupants of market stalls, booths, tiendas, or other space as well as the same occupants when they bring in goods, commodities or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market fees herein authorized.

SECTION 134. GOODWILL ON TRANSFER OF RIGHT TO OWNERSHIP OF MARKET STALL AT THE NAGA CITY PUBLIC MARKET – This Section shall govern the classification of all stalls and the prescribed fees for the Transfer of Right to Ownership of Stalls at the Naga City Public Market.

1. Definition of Terms. –

- (a) Stall – this refers to each unit of the public market being occupied by a particular vendor or operator of business in said market;
- (b) Section – this is the aggrupation of stalls belonging to a group of dealers of similar goods or enterprise such as dry goods section, fresh fish section, vegetable section, etc.;

- (c) Corner stalls – all stalls located at the corner of a particular alley or row of stalls;
- (d) Front stalls, middle stalls, posterior stalls – all these items refer to their relative positions in a row of stalls which are self-explanatory;
- (e) Ground floor, Second floor, Third floor – these are the floor areas of the Naga City Public Market;
- (f) Post to Post – refers to the stalls located adjacent to the concrete posts at the ground floor of the Naga City Public Market occupying at least one meter on both sides of each post;
- (g) Color Codes – the stalls at the Naga City Public Market are assigned colors such as Green, Blue, Orange, Pink and Violet indicated to facilitate classification of various stalls;
- (h) Goodwill – is referred to herein as the equivalent amount considered to be the cost of each of these stalls of the Naga City Public Market if and when such stalls are to be transferred for the last and only time to its present occupant or its final occupant.

2. Classification of Stalls and the Corresponding Rates of Goodwill for the Transfer of Rights of Ownership of Each Stall in the Naga City Public Market.

A. GROUND FLOOR: Classified into front stalls which are facing the main streets and interior stalls.

a.1 Front stalls are divided into the following classifications together with its color coding and corresponding rate of goodwill:

1st Class (Green) - All stalls located at the corner facing General Luna Street One Hundred Fifty Thousand Pesos (P150,000.00)

2nd Class (Pink) - All stalls adjacent to the corner facing General Luna St., corner stalls facing Prieto St., J. Hernandez Avenue and Padian Underpass. One Hundred Thirty One Thousand Two Hundred Fifty Pesos (P131,250.00)

3rd Class (Blue) - All stalls adjacent to the corner facing Prieto St., J. Hernandez Avenue and Padian Underpass One Hundred Twelve Thousand Five hundred Pesos (P112,500.00)

4th Class (Orange)- All stalls facing Zamora Underpass Ninety Three Thousand Seven Hundred Pesos (P93,750.00)

5th Class (Violet)- All stalls located Short St. A&B and stalls facing Riverside, All Fresh Fruits Stalls including stalls beside and under Tabuco Bridge Seventy Five Thousand Pesos (P75,000.00)

a.2 Interior Stalls are divided into several classifications depending on its section and location together with its color coding and corresponding rate of goodwill

1st Class (Green/Orange) - Stalls identified as Carenderia Section which is located at Ground floor, Open Patio No. 2 Thirty Seven Thousand Five Hundred Pesos (P37,500.00)

2nd Class (Violet) – All corner stalls at Nepa Goods Section adjacent to Open Patio No. 3-4 Thirty Thousand Pesos (P30,000.00)

3rd Class (Orange) - All corner stalls located adjacent to Open Patio No. 1-2 more identified as section of General Merchandize, Dry Goods, Dress Shop, Beauty Parlor, Chucheria, Goldsmith, Grocery and Rice Sections Twenty Two Thousand Five Hundred Pesos (P22,500.00)

4th Class (Green) - All corner stalls located at Rice Section Eighteen Thousand Seven Hundred Fifty Pesos (P18,750.00)

5th Class (No Color) - All stalls adjacent to the corner from Open Patio No. 1-5 Fifteen Thousand Pesos (P15,000.00)

a.3 Post to Post

1st Class (General Luna St.) - Twenty Two Thousand Five Hundred Pesos (P22,500.00)

2nd Class (J. Hernandez Avenue) - Fifteen Thousand Pesos (P15,000.00)

3rd Class (Zamora St.) - Seven Thousand Five Hundred Pesos (P7,500.00)

B. SECOND FLOOR:

b. 1. - Fresh Fish Section:

Class A (Green) – From corner to corner tiled table bounded by the Sari-Sari Section under Zamora Underpass including front tiled table stalls located at the center pasillo of Fresh Fish Section including front tiled table stalls facing peripheral wall of Stair No. 7 (Second floor) - Fifteen Thousand Pesos - (P15,000.00)

Class B (Pink) - From corner tiled table stalls facing General Luna St., Short St. A up to corner tiled table stall facing the Men's Comfort Room - Eleven Thousand Two Hundred Fifty Pesos (P11,250.00)

Class C (Orange) - All tiled table stalls facing each other bounded by the prime pasillo starting from the Men's Comfort Room going to Stair No. 8 (Riverside) - Seven Thousand Five Hundred Pesos (P7,500.00)

Class D (Blue) - All tiled table stalls facing General Luna St., starting at the foot of the bridge up to the tiled table stalls near Stair No. 8 facing the Riverside. - Five Thousand Six Hundred Twenty Five Pesos (P5,625.00)

Class E (Violet) - All interior tiled table stalls near Ramp No. 2 and near the wall side of Men's Comfort Room. - Three Thousand Seven Hundred Fifty Pesos (P3,750.00)

b.2 Sari-Sari Section:

Class A (Green) - Ulterior stalls along pasillo near Stair No. 4, facing Open Patio No. 3 up to the front stalls facing the wall of Men's Comfort Room of the Meat Section including stalls near Stair No. 6 and all front stalls along the pasillo facing Zamora Underpass up to the first stall facing Fresh Fish Section - Thirty Seven Thousand Five Hundred Pesos (P37,500.00)

Class B (Pink) - All stalls near Stair No. 5 including corner stall near Ramp No. 2, all stalls lining the wall over Short St. B including facing and posterior stalls facing General Luna Street - Thirty Thousand Pesos (P30,000.00)

Class C (Orange) - All posterior stalls near Ramp No. 2 . - Twenty Two Thousand Five Hundred Pesos (P22,500.00)

b.3 Meat Section:

Class A (Green) - Corner stall near Stair No. 5 up to stalls facing the pasillo (Men's Comfort Room) boundary of Sari-Sari Section including the corner stall facing J. Hernandez Avenue side bounding Sari-Sari Section. - Fifteen Thousand Pesos (P15,000.00)

Class B (Pink) - From corner stall facing Dried Fish Section, posterior stalls facing J. Hernandez Avenue side. - Eleven Thousand Two Hundred Fifty Pesos(P11,250.00)

Class C (Orange) - All posterior stalls facing Dried Fish Section including stalls fronting J. Hernandez Avenue side up to the second to the last corner of the Meat Section bounding Sari-Sari Section. -Seven Thousand Five Hundred Pesos (P7,500.00)

b.4 Chicken Section:

Class A (Green) - All posterior stalls facing the Pork Section of the Meat Section.. - Fifteen Thousand Pesos (P15,000.00)

Class B (Pink) - All posterior stalls facing the Hog Section of the Meat Section . -Eleven Thousand Two Hundred Fifty Pesos (P11,250.00)

b.5 Dried Fish Section:

Class A (Green) - All stalls facing the Chapel and the Market Office including stalls along pasillo facing Open Patio No. 4 . - Thirty Thousand Pesos (P30,000.00)

Class B (Pink) - All stalls facing face to face situated at the pasillo bounded by the Meat Section and the Agr-product Section . – Twenty Two Thousand Five Hundred Pesos (P22,500.00)

Class C (Orange) - All interior stalls situated at the secondary pasillo of Dried Fish Section . - Fifteen Thousand Pesos (P15,000.00)

b.6 Dry Goods Section:

Class A (Green) - From corner stall going to Market Office bounded by the Maritatas Section and Dried Fish Section . –Thirty Seven Thousand Five Hundred Pesos (P37,500.00)

Class B (Pink) - All stalls facing face to face from the boundary of Agri-product Section extending up to the boundary of Maritatas Section . - Thirty Thousand Pesos (P30,000.00)

b.7 Agri-Product Section:

Class A (Green) - All middle stalls facing Prieto St. extending up to the stalls near Stair No. 2 up to the stall corner of J. Hernandez side. . - Fifteen Thousand Pesos (P15,000.00)

Class B (Pink) - 5th stall from the corner of J. Hernandez side up to the boundary of Dried Fish Section extending to the surrounding stalls half portion of Open Patio No. 1 and stalls near the toilet of Agri-Product Section . - Ten Thousand Pesos (P10,000.00)

Class C (Orange) - All stalls facing General Luna St. and all stalls behind the main pasillo of Agri-Product Section . - Five Thousand Pesos (P5,000.00)

b.8 Agri-Product Transient:

Class A (Green) - From corner stall at Stair No. 1 and all stalls facing Prieto St. side . - Ten Thousand Pesos (P10,000.00)

Class B (pink) - All posterior stalls facing Prieto St. side. - Seven Thousand Five Hundred Pesos(P7,500.00)

b.9 Maritatas Section:

Class A (Green) - All corner stalls situated on the pasillos of the Maritatas Section . - Fifteen Thousand Pesos (P15,000.00)

Class B (Pink) - All posterior stalls situated on the secondary pasillos of the Maritatas Section including those facing General Luna side. - Ten Thousand Pesos (P10,000.00)

C. THIRD FLOOR:

c.1 Pavenas Section:

Class A (Green) - Corner stall facing General Luna St. extending up to the corner stall facing the riverside, corner to corner stall surrounding the peripheral wall (Stair No.7) facing the riverside, corner stalls fronting Pavenas Office extending up to the 2nd to the last corner stall.. - Fifteen Thousand Pesos (P15,000.00)

Class B (Pink) - From corner stall facing the riverside up to the half portion of the peripheral wall of Ramp No. 2, corner stall near Stair No. 6 facing J. Hernandez Avenue side, corner stall facing Stair No. 6 extended and lined surrounding the peripheral wall of Zamora Light Well, corner to corner stall facing Open Patio No. 5 extended up to the stall located at the peripheral wall surrounding Open Patio No. 5 and Stair No. 7, corner stall situated in the middle (lined stalls) of the Pavenas Section extended up to the surrounding peripheral wall of Open Patio No. 4 . - Ten Thousand Pesos (P10,000.00)

Class C (Orange) - All middle stalls situated in the peripheral wall of Ramp No. 2 extended lined stalls attached to the peripheral wall J. Hernandez Avenue side, all stalls attached and lined in the peripheral wall of Zamora Light Well facing J. Hernandez Avenue side including all stalls at the peripheral wall of Stair No. 5 and all stalls near the New Vendors Association Section. - Seven Thousand Pesos (P7,000.00)

SECTION 135. – All transactions made in connection with the transfer of rights of ownership of stalls hereinabove established shall be under the supervision of the Office of the Market Superintendent and his staff and in coordination with the Office of the City Treasurer.

SECTION 136. – All income derived from any of the transactions referred to herein as goodwill shall accrue to the General Fund of the City and paid directly to the Office of the City Treasurer and covered by a specific and separate report of the offices concerned.

SECTION 137. – THE LAST AND FINAL TRANSFER OF STALLS. – It is understood that the transfer contemplated under this ordinance shall be the last of its kind and the City shall not allow any other instance of transfer of ownership of stalls in the Public Market, and thereafter only upon surrender of the said stall to the City subsequent award thereof by a bidding process provided under the original rules and regulations on this subject.

SECTION 138. – PENALTY CLAUSE. – Violation of any provisions of this ordinance especially as to Section 130 hereof shall be punished by a fine of FIVE THOUSAND PESOS (P5,000.00) at any one time plus the termination of the Contract of Lease and an order to vacate the stall concerned.

SECTION 139. - MANNER AND TIME OF PAYMENT OF GOODWILL. – The payment of goodwill herein provided shall be paid in cash at the Market Office prior to the processing of

any document pertaining to the transfer of ownership of market stall at the Naga City Public Market.

No transfer of ownership of right to ownership of market stall shall be made to any applicant without first complying with the provisions of the Section. Any transfer of right ownership of market stall effected in violation of this Section is hereby declared null and void, and any personnel of the City Government found guilty for violation of this Section shall be liable for administrative actions provided under the Civil Service Law and Rules.

SECTION 140.- PROCEDURES IN AWARDING OCCUPANCY AT A CERTAIN PORTIONS OF THE 3RD FLOOR OF NAGA CITY PUBLIC MARKET

1. All market stalls in this portion of the 3rd Floor of the Public Market have been pre-determined in a sketch plan prepared by the Market Supervisor IV. Only those spaces indicated therein are to be awarded under this ordinance.
2. All vendors presently occupying the stalls indicated in the aforecited sketch shall automatically be qualified to be awarded to said stall or stalls provided he/she agrees to assume the prescribed rentals and other fees, and that they have not violated any of the prohibited acts in Section 6 of Ordinance No. 98-027 particularly Sections 6(4), 6(5) & 6(6);
3. All new applicants who have not established occupancy thereat shall be limited strictly to only one stall;
4. All applicants shall accomplish the required Contract Forms available at the Market Awards Committee and submit the same duly accomplished within the prescribed period. The location of the stall must clearly be identified by number/s appearing in the sketch plan;
5. As soon as the applications are approved, notice of this fact shall be issued by the Market Awards Committee and within a period of five (5) days the awardee must pay the necessary mayor's permit, license, and other fees, and rentals;
6. Award of the given stall or stalls shall be perfected and occupancy thereof commence on the date the Contract of Occupancy is approved and signed by the City Executive.

SECTION 141. - RATES OF MONTHLY RENTALS AT THE 3RD FLOOR OF THE NAGA CITY PUBLIC MARKET AND MODE OF PAYMENT:

- a) Imposition of Fee. – The rates prescribed under existing ordinances fixing the rental rates at the third floor of the Naga City Public Market is hereby adopted as part of this Ordinance.
- b) The following shall govern the use and occupancy of portions of the third floor of the Naga City Public Market:
 1. The awardee and occupant of the market stalls of the 3rd Floor of the Public Market shall pay the rental rates provided under existing city ordinances.
 2. Mayor's Permit License and other fees shall be paid by the awardees of these market stalls;

3. Monthly rentals shall be paid on or before the twentieth (20th) day of the month following the month due. Failure to pay on such date, a penalty of 25% surcharge plus 14% interest shall be imposed.

c) Parking Fee for use of the parking area at the 3rd floor:

a. For cars, sedans, pick-up and the like - P10.00 for the 1st 2 hrs.
5.00 for every succeeding hour or fraction thereof

b. For Passenger & Cargo Jeep P15.00 for the 1st 2 hrs.
5.00 for every succeeding hour or fraction thereof

SECTION 142.- GROUNDS FOR CANCELLATION OF AWARDS:

a. Any award of occupancy of any of the market stalls referred to in previous sections of this ordinance maybe revoked or cancelled by the Market Awards Committee after proper hearing, if the same has been found to be in gross violation of the following rules, viz:

1. Non payment of monthly rentals for a period of at least two (2) months;
2. Sub-leasing the stall to another person;
3. Mortgaging or encumbering his rights on the award or contract to any other person;
4. Utilizing the stall or space therein other than the purpose for which it was granted;
5. Violation of the prohibited acts such as cooking or sleeping inside the stalls making the same as sleeping quarters for the family and non-compliance with proper waste disposal;
6. Making substantial alterations or making additional structures on the stall without permission from the Market Supervisor IV.

SECTION 143.- TIME AND MANNER OF PAYMENT

- a. For stalls – The rental of market stalls shall be paid in the City Treasurer or his duly authorized representatives within the first twenty (20) days of each month. In case of a new lease, the rental due for the month in which the stall starts, shall be paid before occupancy of the stall.
- b. For occupancy of market premises – The fee shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods inside the market premises.
- c. Issuance of Official Receipts and Cash Tickets. – The City Treasurer or his duly authorized representatives shall issue an Official Receipt as evidence of payment of rentals of fixed stalls.

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 later 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.

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 144. - 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 percent (25%) of the total rent due. Failure to pay the rental fee for six (6) consecutive months, shall cause automatic cancellation of the contract of lease of stall, without prejudice to suing the lessee for the unpaid rents at the expense of the lessee. The stall shall be declared vacant and subject to adjudication.

Any person occupying space in the market premises without first paying the fee imposed in this article shall pay three times as much as the regular rate for the space occupied.

Any person occupying more space than what he has paid for shall pay the regular rate for such space.

SECTION 145.- Collection of Arrearages in Stall Rentals and Penalties in the Naga City, Public Market. –

a) The collection of arrearages in stall rentals and penalties in the Naga City Public Market including those in the Fresh Fish section, is hereby regulated, as follows:

1. Arrearages and penalties amounting to above P2,000.00 to be paid in staggered basis for a period of one (1) year; and
2. Arrearages and penalties amounting to P2,000.00 and below, 50% shall be paid within the month of March 1996 and the other 50% to be paid within the month of April 1996.

b) Those who fail to comply to pay their arrearages and penalties as stipulated will have their stalls bidded in public auction.

SECTION 146.- THE MARKET COMMITTEE. – There is hereby created a permanent market committee to be composed of the City Mayor/Administrator as Chairman, the City Treasurer, the City Legal Officer or the representative of the City Prosecutor, a representative of the Sangguniang Panlungsod and a market vendor's representative, as members. The committee shall have the following duties:

1. Conduct the drawing of lots and opening of bids for the adjudication of vacant or newly constructed stalls or booths in the city public market in the presence of the City Auditor or his duly authorized representative.
2. Adjudicate the transfer of stall holders from one section to another or from one stall to another; and
3. Recommend measures or actions as maybe necessary in the resolution of problems in connection with the occupancy of stalls, booths or spaces in the public market.

a. Adjudication of Stall.

1. Lease Period – The contract of lease for a stall shall be for a period of five (5) years, renewable upon its expiration, unless revoked in accordance with the provisions of this Article.
2. Notice of Vacancy – A notice of vacant or newly constructed stalls shall be made for a period of ten (10) days immediately preceding the date fixed for

their award to qualified applicants to apprise the public of the fact that such fixed space is unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall and the bulletin board of the market. The notice of vacancy shall be written on cardboard, thick paper or any other suitable material and shall be in the following form:

NOTICE

Notice is hereby given that Stall No. _____ (or pavilion) No. _____ of the _____ market is vacant (or will be vacated on _____, 20___. Any person, 21 years of age or more and is not legally incapacitated, desiring to lease this stall, shall file an application therefor on the prescribed form (copies may be obtained from the Office of the City Treasurer during office hours and before 12:00 o'clock noon of _____, 20___. In case there are more than one applicant, the award of the lease of the vacant stall shall be determined thru drawing of lots to be conducted on _____ on 20__ at 12:00 o'clock noon at the Office of the City Treasurer by the market committee. This stall is found in the _____ section and is intended for the sale of _____.

City Treasurer

An application fee of twenty pesos (P20.00) shall be collected from each applicant to cover the necessary expenses and any excess thereof shall form part of the general fund.

b. Application for Lease.

1. The application shall be under oath. It shall be submitted to the Office of the City Mayor by the applicant either in person or through his/her attorney;
2. It shall be the duty of the City Mayor to keep a registry book showing the names and addresses of all applicants for a stall, the number and description of the stall applied for, and the date and hour of the receipt by the Treasurer of each application. It shall also be the duty of the Mayor to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.
3. The application shall be substantially in the following form:

Application to Lease Market Stall

HIS HONOR
The City Mayor
City of Naga

S I R :

I hereby apply under the following contract for the lease of market stall/booth No. _____ of the _____ market. I am _____ of age, _____ citizen, residing at _____.

Should the above-mentioned stall/booth be leased to me in accordance with rules and regulations, I promise to hold the same under the following conditions:

That while I am occupying or leasing stall/booth (or these stalls/booths), I shall at all times have my picture and that of my helpers (or those of my helpers) conveniently framed and hung up conspicuously in the stall/booth.

I shall keep the stall/booth (or stalls/booths) at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulations now existing or which may thereafter be promulgated.

I shall pay the corresponding rent for the stall/booth (or stalls/booths) or the fee for the stall/booth (or stalls/booths) in the same manner prescribed by existing ordinance.

The business to be conducted in the stall/booth shall belong exclusively to me.

In case I engaged helpers, I shall nevertheless personally conduct my business and be present at the stall/booth, I shall promptly notify the market authorities of my absence, giving my reason or reasons therefor.

I shall not sell or transfer my privilege to the stall/booth or otherwise permit another person to conduct business therein.

Any violation, on my part or on the part of my helpers of the foregoing conditions shall be sufficient cause for market authorities to cancel this contract.

Very truly yours,

AFFIANT

I, _____, do hereby state that I am the person who signed the foregoing application; that I have read the same; and that the contents thereof are true to the best of my own knowledge.

AFFIANT

TIN: _____

SUBSCRIBED AND SWORN to before me in the City of Naga, Philippines, this ____ day of _____, 20____. Applicant-affiant exhibiting to me his/her Community Certificate No. _____ issued on _____ at _____, Philippines.

Official Title

4. Applicants who are Filipino citizens shall have preference in the lease of public market stalls. If on the last day set for filing applications, there is no application from a Filipino citizen, the posting of the notice of Vacancy prescribed above shall be repeated for another ten day period. If after the expiration of that period there is still no Filipino applicant, the stall affected may be leased to any alien applicant who filed his application first, if there are several alien applicants, the adjudication of the stall shall be made thru drawing of the lots to be conducted by the market committee. In case there is only one Filipino

applicant, the stall applied for shall be adjudicated to him. If there are several Filipino applicants for the same stall, adjudication of the stall shall be made thru drawing of lots to be conducted by the market committee on the date and hour specified in the notice. The result of the drawing of lots shall be reported immediately by the committee to the City Treasurer concerned for appropriate action.

5. The successful applicant shall furnish the City Mayor two (2) copies of his/her picture immediately after the award of the lease. It shall be the duty of the Mayor to affix one (1) copy of the picture to the application and the other copy to the record card.
6. Vacancy of Stall Before Expiration of the Lease. If for any reason, a stall holder or lessee discontinues or is required to discontinue his business before his lease contract expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.
7. Partnership with Stall holder. – A market stall holder who enters into business partnership with any party after he acquires the right to lease such stall have no authority to transfer to his partner or partners the right to occupy the stall. In case of death or any legal disability of such stall holder to continue in his business, the surviving partners may be authorized to continue occupying the stall for a period not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is qualified to occupy a stall under the provisions hereof, and the spouse, parent, son, daughter or relative within the third degree by consanguinity or affinity of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall concerned, if he or she applies for it.
8. Lessee to Personally Administer his Stall. – Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be present personally at his stall or stalls. He may employ helpers who must be citizens of the Philippines, including but not limited to his spouse, parents and children who are actually living with him and who are not disqualified under the provisions hereof. The persons to be employed as helpers shall under no circumstances, be persons with whom the stall holder has any commercial relation or transaction.
9. Dummies: Sub-lease of Stalls. – in any case where the person registered to be the holder or lessee of a stall in the public market, is found to be not the person who is actually occupying said stall, the lease of such stall shall be cancelled. If upon investigation such stall holder shall be found to have sub-leased his stall to another person or to have connived with such person so that the latter may for any reason, be able to occupy the said stall.

c. Responsibility for Market Administration.

The City Mayor shall exercise direct and immediate supervision and control over the City Public Market and personnel thereof, including those whose duties concern the maintenance and upkeep of the market and market premises, in accordance with existing ordinances and other pertinent rules and regulations.

d. Rules and Regulations.

1. The peddling or sale outside the public market site or premises of foodstuffs, which easily deteriorate, like fish and meat, is hereby prohibited.
2. No person shall utilize the public market or any part thereof for residential purposes.
3. It shall be unlawful for any person to peddle, hawk, sell or offer for sale or expose for sale, any article in the passageway (pasillo) used by purchasers in the market premises.
4. It shall be unlawful for any person to resist, obstruct, annoy or impede any market employee or personnel in the performance of his duties; nor shall parents allow their children to play in or around their stalls or in the market premises.
5. It shall be unlawful for any person to drink, serve or dispense liquor or any intoxicating drinks within the premises of the public market.
6. No merchandise or article shall be sold, offered for sale or exposed for sale in the public market unless the same was legally acquired by the vendors or stall holder and that taxes of any kind due thereon had been paid.
7. It shall be unlawful for any lessee to remove, construct electrical wiring, or water connection without prior permit from the Market Administrator and approved by the City Treasurer.
8. The City of Naga shall not be responsible to the occupants of stalls for any loss or damage caused by fire, theft, robbery, "force majeure" or any other cause. All articles or merchandise left in the public market during closure time shall be at the risk of the stall holder or owner thereof.
9. All articles abandoned in any public market building in violation of any provisions of this article or any regulations or rule on the management of the market shall be deemed a nuisance.

It shall be the duty of the Market Administrator or his subordinates to take custody thereof. In case the articles are claimed within twenty four (24) hours thereafter, they shall be returned to their original owners upon payment of actual expenses incurred in their safekeeping, unless they have so deteriorated as to constitute a menace to public health, in which case they shall be disposed of in the manner directed by the Treasurer, who may also in his discretion, cause the criminal prosecution of the guilty party or merely warn him against future violation. In case where the articles have not deteriorated and are not claimed within the time herein fixed, said articles shall be sold at public auction and the proceeds thereof shall be disposed in accordance with law.

CHAPTER IX. GENERAL AND PENAL PROVISIONS

SECTION 147. – COMPROMISE SETTLEMENT OF TAX DELINQUENCY - In cases wherein the taxpayer opts to pay his/her tax delinquency, whether realty or business taxes, other than the current taxes due the City of Naga, the City Treasurer is hereby authorized to enter into a compromise agreement for the settlement of said tax liabilities, provided, that no less than thirty percent (30%) of such tax delinquency shall be paid upon execution of the agreement, and the remainder shall be paid in four (4) equal installment within one (1) year from the date such compromise agreement was made and executed.

Failure on the part of the taxpayer to comply with the terms and conditions under the compromise agreement mentioned in the preceding paragraph, the tax delinquency shall be automatically due and payable, subject to the prescribed penalties and interests, reckoned from the date the agreement was entered into.

SECTION 148. – EXEMPTION. - Incumbernt City Government officials and employees shall be exempt from the payment of Medical Certificate fee, and Certification & Clearance fees imposed under this ordinance.

SECTION 149. PENALTIES FOR VIOLATION OF TAX ORDINANCE. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Five Thousand Pesos (₱5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation, shall be held responsible or liable therefor.

Punishment by a fine or imprisonment as herein provided for, shall not relieve the offender from the payment of the tax, fee or charge imposed under this Ordinance.

CHAPTER X. FINAL PROVISIONS

SECTION 150 – SEPARABILITY CLAUSE – If any clause, sentence, paragraph, section or part of this Ordinance shall be declared by any court of competent jurisdiction to be invalid or unconstitutional, such judgment shall not affect, impair or invalidate the remainder of this Ordinance, but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof directly involved in the controversy.

SECTION 151. – REPEALING CLAUSE – The provisions of Ordinance Nos. 543, 93-042, 93-060 including its amendments, and all ordinances, executive orders, rules and regulations, part or parts thereof which are in conflict or inconsistent with the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.

SECTION 152. – EFFECTIVITY. – This Ordinance shall take effect on January 1, 2005.

ENACTED: December 23, 2004.

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

(Sgd.) GABRIEL H. BORDADO, JR.
City Vice Mayor & Presiding Officer

(Sgd.) FIEL L. ROSALES
Secretary to the
Sangguniang Panlungsod

APPROVED:

(Sgd.) JESSE M. ROBREDO
City Mayor