PGC marks graduation of Contact Center Services NC II trainees p.47

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Health services brought closer to home for 600+ Imuseños

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PGC shone a spotlight on employees' performances and services

The Provincial Government of Cavite (PGC), under the leadership of Governor Abeng Remulla and through the Office of the Provincial Human Resource Management Officer, conducted the distribution of Performance Incentives on January 26 following the PGC (cont. p.2)

Inauguration of the Jose Rizal Monument sa Bagong Trece People's Park

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MGA 'EPAL' NA BARANGAY OFFICIAL, MAARING MASUSPINDE - DILG

Pinayuhan ng Department of the Interior and Local Government (DILG) ang publiko na ihain sa wastong forum ang mga reklamo laban sa mga lokal at barangay official na umano'y "epal" o gumagamit ng mga proyektong pinondohan ng pamahalaan para sa pansariling interes.

Ayon kay DILG Secretary Jonvic Remulla, ang mga reklamong may kaugnayan sa pagiging "epal" ng mga opisyal ay maituturing na administratibong kaso at maaaring humantong sa preventive suspension o tuluyang suspensyon. Hinikayat din niya ang mamamayan na huwag matakot magsampa ng reklamo laban sa mga opisyal na lumalabag sa tamang paggamit ng pondo at proyekto ng gobyerno.

Ipinaliwanag ng DILG na ang pagsasampa ng reklamo laban sa mga erring elected at appointed barangay officials ay dapat sumunod sa mga itinakdang proseso sa ilalim ng Republic Act No. 7160 o ang Local Government Code of 1991.

Ayon kay DILG–National Barangay Operations Office Director Dennis Villaseñor, ang mga reklamo laban sa mga halal na barangay official tulad ng punong barangay, mga kagawad ng sangguniang barangay, at SK chairperson ay maaaring ihain sa sangguniang panlungsod o sangguniang bayan na may hurisdiksiyon sa kanilang lugar.

Batay sa Section 61 (c) ng Local Government Code, ang desisyon ng sangguniang panlungsod o bayan ukol sa reklamo laban sa isang elective barangay official ay itinuturing na pinal at agad na ipinatutupad. Maaari ring ipataw ang isang beses na preventive suspension na maaaring tumagal ng hanggang 60 araw kung malakas ang ebidensiya ng pagkakasala.

Dagdag pa ni Villaseñor, maaari ring magsampa ng reklamo ang publiko sa Office of the Ombudsman, alinsunod sa Republic Act No. 6770, na nagbibigay rito ng kapangyarihang disiplinahin ang lahat ng halal at itinalagang opisyal ng pamahalaan, kabilang ang mga barangay official.

Gayunman, mariing pinaalalahanan ng DILG na hindi dapat ihain ang parehong reklamo sa magkaibang forum, gaya ng sanggunian at Ombudsman, sapagkat maaari itong maibasura dahil sa tinatawag na "forum shopping."

Binigyang-diin din na kinakailangang magsumite ng pormal na reklamo na may sapat na dokumento at ebidensiya upang umusad ang kaso at mabigyan ng nararapat na aksiyon ng kinauukulang ahensiya.

(Photo: Daily Tribune; RTVM (Facebook), GOCAVITE)

PGC shone a spotlight on employees...

from p. 1

flag-raising ceremony.

As part of the activity, customized wooden wall clocks were awarded to PGC employees celebrating their birthdays for the month of January, in recognition of their dedication and commitment to public service.

Vice Governor Ram Revilla Bautista, together with Provincial Board Members Maurito Sison, Arnel Cantimbuhan, and Junbie Samala, graced the activity and conveyed their appreciation for the employees' loyalty and continued contributions to the growth and development of the Province of Cavite. (OPIO)

CAVITE CITY NATIONAL SCIENCE HIGH SCHOOL, OPEN NA!

Noong January 27, binuksan na ang bagong tayong Cavite City National Science High School, isang pampublikong paaralan para sa mga araling pang-agham na ginawa sa inisyatiba ng City Government of Cavite sa tulong ng Department of Education.

Layunin ng bagong paaralan magbigay additional outlet ng specialized education para sa mga kabataang nais mag-aral ng mga subjects related to science.

Kumpleto ang paaralan na may kasamang mga laboratories at computer hubs na magagamit lalo ng mga estudyante sa kanilang studies.(City Government of Cavite (FB))

SOUTHERN SPARKLE NEWS AND PUBLISHING publication is an English/Filipino Weekly Published every Monday at Region IV-A, Province of Cavite

Southern Sparkle News and Publishing
ISSN: 2508-1519

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PAPERPh

Subscription Rates: 1 year 52 Issues = Php 520.00
Legal Notices: 1 col. Per cm. rates = Php 160.00
Commercial Ad Rate: Per column = Php 200.00

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH ABSOUTE SALE

NOTICE is hereby given that the estate of the late **ELFIDIO D. RUPAC**, who died on August 25, 1996 at Caloocan City, died intestate, without Will or Testament, and without any outstanding debts in favor of any person or entity, that the late Elfidio D. Rupac is the absolute and registered owner of parcel of land covered by Transfer Certificate of Title No. TCT NT-144411 situated in the Poblacion, Mun. of Laur, Nueva Ecija, containing an area of Two Hundred Seventy-Six (276) square meters more or less and was Extra-Judicially Settled among the legal heirs, executed on 6th day of January 2026 and ratified before Notary Public Atty. Manuel Abuyo Rodriguez II, under Doc. No. 200, Page No. 40, Book No. I, Series of 2026.

Southern Sparkle News And Publishing
January 19, 26 & February 2, 2026

KONSEHAL ATTY. RAJAY LAJARA NG CALAMBA, NANUMPA NA SA AKAY NATIONAL POLITICAL PARTY

Isang malaking kagalakan ang ipinaabot ni Governor Sol Aragones sa opisyal na pagsali ni Konsehal Atty. Rajay Lajara ng Calamba sa AKAY National Political Party. Sa kanyang panunumpa, opisyal na naging bahagi si Konsehal Lajara ng pamilya ng AKAY.

Itinatag ang AKAY National Political Party ni Gob. Sol Aragones bilang ebolusyon ng Akay ni Sol, isang civic advocacy movement na nakatuon sa suporta sa mga marginalized sector. Ayon sa gobernador, ang pagsali ni Konsehal Lajara ay magpapatibay sa adhikain ng partido na maglingkod nang may malasakit at makabuo ng positibong pagbabago para sa mga mamamayan.

Ginanap ang Guiding Everyone to Lead (GEL): Championing a Bully-Free and Gender-Fair School Environment sa Biñan City Senior High School - Sto. Tomas Campus

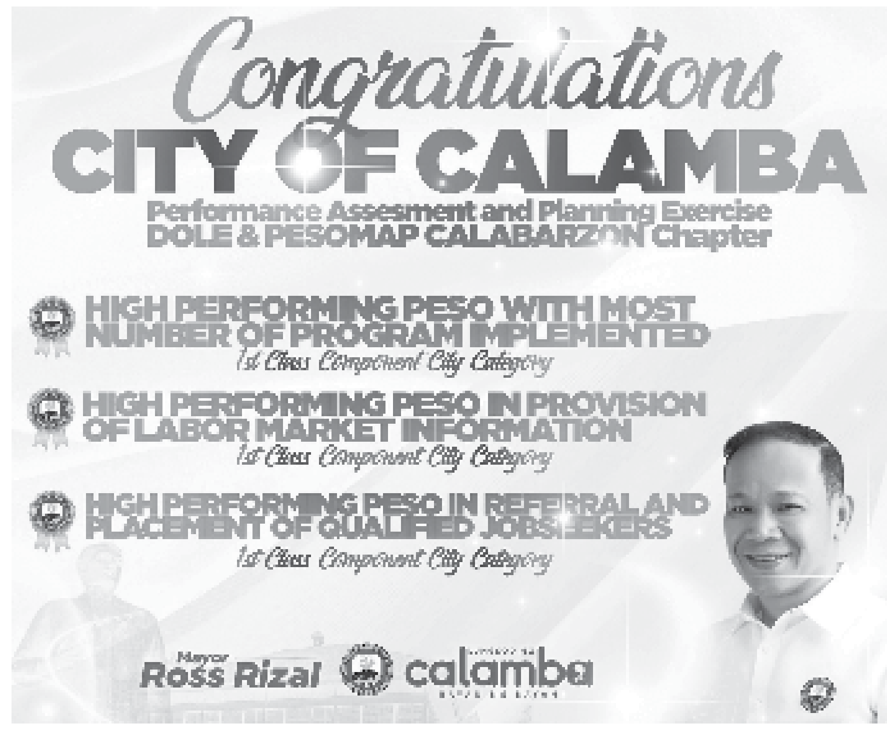
Kaisa si #Tatak-GEL, Mayor GEL Alonte, ng Gender and Development Office na naniniwala na: ang tunay na liderato ay nagsisimula sa paggalang at pagtanggap sa bawat isa, anuman ang kasarian. Kaya noong January 26,2026 ginanap ang Guiding Everyone to Lead (GEL): Championing a Bully-Free and Gender-Fair School Environment sa Biñan City Senior High School - Sto. Tomas Campus.

Sa pamamagitan ng ganitong programa, maitatanim natin sa puso ng bawat mag-aaral ang kahalagahan ng pagiging "Bully-free" at "Gender-fair" sa loob at labas ng paaralan. Tayo po ay nagpapasalamat kay Dra. Arlene Alonte Ancheta, focal person ng GAD sa pangunguna sa programang ito. Nagpapasalamat rin po tayo sa ating YASDO Acting Department Head Mr. MC Alliluran , sa patuloy na suporta at bilang kaisa natin sa ating panawagan. Salamat rin po kay Ms. Rose B. Estiva, principal ng Biñan City Senior High School-Sto. Tomas Campus, sa mainit na pagtanggap. Gayundin po sa ating Guest Speaker, Dr. Sherill Villaluz, sa pagbabahagi ng kanyang kaalaman at inspirasyon upang hubugin ang ating mga mag-aaral bilang mga lider na may respeto at malasakit sa kapwa. (Gender and Development Office - City of Biñan fb)

SSUPT. Andumang Takes the Helm of BFP-NCR

Fire Senior Superintendent Archie R. Andumang (right) officially assumes leadership of the Bureau of Fire Protection – National Capital Region (BFP-NCR) as Acting Director during a Change of Command ceremony at the BFP National Headquarters in Quezon City on January 26, 2026. Pursuant to Department Order No. 2026-054, BFP Chief Director Jesus P. Fernandez (center) presented the Command Saber to Andumang, with outgoing Officer-in-Charge Senior Superintendent Bonifacio C. Carta (left) in attendance. A lawyer by profession, Andumang previously served as the Provincial Fire Marshal of Isabela and was the former Chief of the BFP Internal Affairs Service. (Benjie J. Murillo / BFP)

CONGRATULATIONS, LUNGSOD NG CALAMBA!



Muling pinatunayan ng Lungsod ng Calamba ang husay, dedikasyon, at malasakit sa pagbibigay ng trabaho at serbisyong pangkabuhayan matapos magwagi ng iba't ibang pagkilala sa isinagawang Performance Assessment and Planning Exercise ng Department of Labor and Employment (DOLE) Region IV-A at Public Employment Services Office Managers Association of the Philippines (PESOMAP) CALABARZON Chapter.

Kabilang sa mga natamong parangal ang mga sumusunod,

* High Performing PESO with the Most Number of Programs Implemented

1st Class Component City Category

* High Performing PESO in Provision of Labor Market Information

1st Class Component City Category

* High Performing PESO in Referral and Placement of Qualified Jobseekers

1st Class Component City Category

Ang mga parangal na ito ay malinaw na patunay ng patuloy at sama-samang pagsisikap ng Pamahalaang Lungsod ng Calamba na maghatid ng de-kalidad, episyente, at makabuluhang serbisyo para sa bawat Calambeño.

Patuloy nating isinusulong ang adhikain ng trabaho para sa lahat at isang mas maunlad at inklusibong kinabukasan para sa ating lungsod. Mabuhay ang Calamba!

FRIENDLY-FIRE SA GENERAL TRIAS SA PAGITAN NG PULIS

Sa hindi inaasahang pagkakataon, binaril ang isang pulis ng isang kabarong patrolman sa General Trias, Cavite sa kasagsagan ng isang buy-bust operation sa lugar.

Nagsasagawa sila ng inventory matapos ang buy-bust ops sa labas ng isang bahay nang nagulat na lamang sila na mabaril ang isa sa kanila.

Sinubukang gumanti ng mga operatiba, ngunit nawala na ang suspek.

Sa follow up operation, natukoy ang suspek na si Patrolman Mendoza, miyembro ng Philippine Maritime Police, dalawang metro lang ang layo ng bahay mula sa scene of the crime.

Ayon sa suspek, inakala niyang may holdapan sa lugar. Walong pulis ang nakabarilan ni Mendoza, pero isa lamang ang tinamaan.

Frustrated murder ang kasong sinampa laban sa patrolman na namaril. Critical naman ang condition ng biktima na ngayo'y nananatili sa ospital.(GO-CAVITE)

NOTICE TO DELINQUENT TAXPAYERS

Notice is hereby given to all delinquent real property taxpayers of Trece Martires City that failure to pay the real property taxes on or before the scheduled day of tax payment shall subject the taxpayers concerned to an interest of two (2%) of each month of delinquency provided however, that in no case the total interest of the unpaid tax or portions thereof exceed thirty-six (36) months.

Payments of real property taxes shall first be applied to prior years delinquencies, interest and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

New real property owners with properties remain untransferred are respectfully requested to submit a copy of Deed of Sale to the Office of the City Assessor together with the complete supporting documents specifying the complete name and address of both the seller and the buyer for the official transfer of properties.

Please get in touch with the City Treasurer's Office or call at the office telephone number **419 1313 loc. 117**

FERLINDA M. PAZ
City Treasurer

GEMMA BUENDIA-LUBIGAN
City Mayor

NOTICE OF PAYMENT FOR CALENDAR YEAR 2026

REAL PROPERTY TAX

BASIC	One and a Half Percent (1 ½%) of the Assessed Value Seventy Percent (70%) Accrue to General Fund Thirty Percent (30%) Barangay Share Fifteen Percent (15%) Accrue to Barangay Where Property is Located Fifteen Percent (15%) Accrue Equally to all Barangays
SEF	One Percent (1%) of the Assessed Value
IDLE LAND	Five Percent (5%) of the Assessed Value

QUARTERLY PAYMENT

1st Installment	on or before March 31, 2026
2nd Installment	on or before June 30, 2026
3rd Installment	on or before September 30, 2026
4th Installment	on or before December 31, 2026

A ten percent (10%) discount shall be granted for prompt taxpayers and for quarterly basis of payment and a twenty percent (20%) discount shall be granted for advance payment of taxpayers until December 10 of each year.

MAYOR'S PERMIT/BUSINESS TAX
On Or before January 1-20 of each year

PROFESSIONAL TAX/ OCCUPATIONAL OR CALLING FEE
On or before January 31, of each year

COMMUNITY TAX
On or before February 28/29 of each year

"PLEASE PAY TAXES ON TIME TO AVOID PENALTIES"

FERLINDA M. PAZ
City Treasurer

GEMMA BUENDIA-LUBIGAN
City Mayor

MayorGemmaBuendiaLubigan | BagongTrecePusoNgCavite Be Blessed, Be a Blessing

Southern Sparkle News
VOL. XVII NO.18

Sa pagsalubong sa Bagong Taon, inaanyayahan namin ang mga Treceñong handang ipagdiwang at pagtibayin ang kanilang pag-ibig na makiisa sa LIBRENG KASALANG BAYAN 2026 ng Lungsod ng Trece Martires na may temang, Tayong Dalawa Habambuhay!

February 14, 2026
-10:00 AM
-Bagong Trece People's Park, Brgy. Lapidario

Ito po ay para sa UNANG 250 magkasintahan lamang!

ANG MGA KAILANGANG REQUIREMENTS AY MAKIKITA SA LARAWAN (right picture)

Hanggang FEBRUARY 2 lamang maaaring magpasa ng requirements sa Office of the City Civil Registrar, 2/F City Hall Bldg., Trece Martires City, Cavite
(046) 419-1313 loc. 125
FB Page: City Civil Registry Office of Trece Martires

Sa Trece Martires, ang pag-ibig ay pinahahalagahan, at ang pangakong habambuhay ay sinusuportahan ng pamahalaan.

Inauguration of the Jose Rizal Monument sa Bagong Trece People's Park

Dumalo po si Mayor Gemma Lubigan sa Inauguration of the Jose Rizal Monument na ginanap sa Bagong Trece People's Park.

Nakasama natin sina Vice Mayor Bobby Montehermoso, ang mga kasapi ng 12th Sangguniang Panlungsod, at ang mga Punong Barangay sa pamumuno ng Liga ng mga Barangay President Abet Montehermoso.

Kasama rin sa aktibidad ang mga opisyal at kawani ng Pamahalaang Lungsod ng Trece Martires, kabilang ang mga Department Heads at Division Heads, gayundin ang mga kinatawan mula sa ilang National Government Agencies at mga Non-Government Organizations.

Lubos ang pasasalamat sa ating mga panauhin, partikular kay Mr. Josef Alec D. Geradila ng National Historical Commission of the Philippines (NHCP), at sa ating Provincial Tourism Officer, Ms. Elinia Imelda Rozelle S. Sangalang, sa kanilang mahahalagang mensahe at pakikibahagi sa okasyon. Gayundin sa ating Office of the City Tourism Officer.

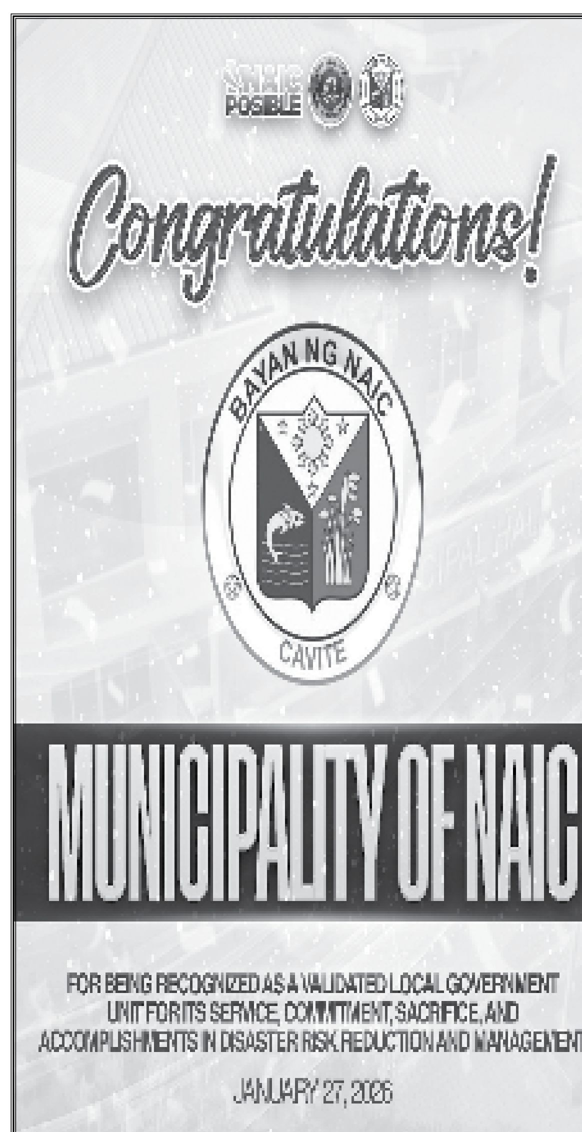
Ang inagurasyon na ito ay patuloy na paalala ng pagpapahalaga sa ating kasaysayan at ng sama-samang paglinang ng diwang makabayan.

LGU NG BACOOR, LUMAGDA NG KASUNDUAN PARA SA 2,000-UNIT NA AFFORDABLE HOUSING PROJECT

Opisyal na nilagdaan ng Pamahalaang Lungsod ng Bacoor, sa ilalim ng pamumuno ni Mayor Strike Revilla kasama si Vice Mayor Rowena Bautista-Mendiola sa pamamagitan ng Housing and Urban Development and Resettlement Department (HUDRD) na pinamumunuan ni Atty. Aimee Neri, ang Deed of Absolute Sale (DOAS) kasama ang Ph1 World Landscapes, Inc. para sa 4PH Salinas Project. Ang seremonya ay ginanap sa Strike Multi-purpose Hall noong Enero 26, 2026.

Ang 4PH Salinas Project ay bubuuin ng apat na residential towers na may tig-500 unit, na magbibigay ng kabuuang 2,000 abot-kayang pabahay para sa mga pamilyang Bacooreño. Ang bawat unit ay may sukat na 24 square meters at lalakipan ng mga modernong amenidad gaya ng multi-purpose hall, court, at dalawang elevator bawat tower—isang "first-world living experience" sa presyong abot-kaya.

Ang mahalagang proyektong ito ay nagpapakita ng dedikasyon ng Pamahalaang Lungsod ng Bacoor sa inklusibong pag-unlad, upang matiyak na mas maraming pamilya ang magkaroon ng ligtas, disente, at abot-kayang tahanan.



PLAQUE OF RECOGNITION PARA SA BAYAN NG NAIC. Iginawad sa Bayan ng Naic ang Plaque of Recognition mula sa Regional Disaster Risk Reduction and Management Council at Office of Civil Defense CALABARZON bilang pagkilala sa maayos at tuloy-tuloy na pagpapatupad ng mga hakbang sa disaster risk reduction at management sa gitna ng mga hamon ng sakuna.

Ang parangal na ito, na iginawad nitong January 27, 2026 sa Calamba City, Laguna, ay patunay ng patuloy na pagtugon ng lokal na pamahalaan para sa kaligtasan at kapakanan ng mga Naicqueño.

Republic of the Philippines
Province of Cavite
OFFICE OF THE SANGGUNIANG PANLUNGSOD
Trece Martires City

EXCERPTS FROM THE MINUTES OF THE 21st REGULAR SESSION OF THE 12TH SANGGUNIANG PANLUNGSOD HELD ON DECEMBER 1, 2025 AT THE SP SESSION HALL, CITY HALL BLDG., TRECE MARTIRES CITY.

PRESENT:

Hon. Romeo L. Montehermoso Jr	-	Presiding Officer
Hon. Joyce Ann Mojica-Baking	-	City Councilor
Hon. Tracy Anne S. Anacan	-	City Councilor
Hon. Anne Jomille D. Humarang	-	City Councilor
Hon. Kim Paolo C. Lubigan	-	City Councilor
Hon. Gregor C. Buendia	-	City Councilor
Hon. Anselmo L. Trinidad	-	City Councilor
Hon. Antonio G. Lontoc	-	City Councilor
Hon. Leonardo Agustin T. Montehermoso	-	City Councilor
Hon. Jay-Em C. Cunanan	-	City Councilor
Hon. Angelito E. Vidallon	-	City Councilor
Hon. Mark Albert L. Montehermoso	-	ABC President
Hon. John Allyson P. Sepacio	-	SK Fed. President

ABSENT: None

RESOLUTION NO. 2025 – 090

A RESOLUTION ENACTING TAX ORDINANCE NO. 2025-01, ALSO KNOWN AS "THE AMENDED 2022 REVENUE CODE OF TRECE MARTIRES CITY"

WHEREAS, Section 129 of R.A. 7160 otherwise known as the Local Government Code of 1991 provides that each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees and charges consistent with the basic policy of local autonomy;

WHEREAS, Section 186 of the same code also provides that local government units may exercise the power to levy taxes, fees or charges provided that it shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy;

WHEREAS, Section 191 of the same code authorizes the local government units to adjust the existing tax rates not oftener than once every five (5) years;

WHEREAS, the existing Revenue Code of Trece Martires City was approved on November 07, 2022 and was implemented in January 1, 2023 which is almost three (3) years of implementation to date and has to be updated and revised;

WHEREAS, the city's Local Finance Committee and the different concerned Offices, after review of the existing revenue code and extensive deliberations on the proposed revision, came up with a polished revenue code for review and approval of the Sangguniang Panlungsod;

WHEREAS, a public hearing for the Proposed Tax Ordinance or the Revised Revenue Code was conducted on 17 November 2025 by the members of the Sangguniang Panlungsod in compliance to Section 187 of the Local Government Code;

ROMEO L. MONTEHERMOSO JR
Presiding Officer

GEMMA BUENDIA-LUBIGAN
City Mayor

ANSELMO L. TRINIDAD, City Councilor
GREGOR C. BUENDIA, City Councilor
KIM PAOLO C. LUBIGAN, City Councilor
ANNE JOMILLE D. HUMARANG, City Councilor
TRACY ANNE S. ANACAN, City Councilor
JOYCE ANN MOJICA-BAKING, City Councilor
ANTONIO G. LONTOC, City Councilor
LEONARDO AGUSTIN T. MONTEHERMOSO, City Councilor
JAY-EM C. CUNANAN, City Councilor
ANGELITO E. VIDALLON, City Councilor
MARK ALBERT L. MONTEHERMOSO, ABC President
JOHN ALLYSON P. SEPACIO, SK Fed. President

Republic of the Philippines
Province of Cavite
OFFICE OF THE SANGGUNIANG PANLUNGSOD
Trece Martires City

Page2-Res. No. 2025-090

WHEREAS, Section 132 of the same Code empowers the Sanggunian of local government units to impose taxes, fees and charges to generate revenues through an appropriate tax ordinance.

WHEREAS, after review and further deliberations on the proposed revision, the members of the 12th Sangguniang Panlungsod unanimously agreed to Enact Tax Ordinance No. 2025-01 and approved its implementation beginning January 1, 2026.

NOW THEREFORE, after due deliberation, on motion of Honorable Joyce Ann C. Mojica duly seconded by All the Members present BE IT RESOLVED, AS IT IS HEREBY RESOLVED by the Twelfth (12th) Sangguniang Panlungsod of Trece Martires City to adopt this Resolution **Enacting Tax Ordinance No. 2025-01** otherwise known as ***The Amended 2022 Revenue Code of Trece Martires City.***

UNANIMOUSLY ADOPTED.

==

I HEREBY CERTIFY to the correctness of this Resolution.

LORNA T. SAYAMAN
Acting Secretary to the Sanggunian

Attested and Certified To be duly Adopted:

ROMEO L. MONTEHERMOSO JR
Presiding Officer

APPROVED:
GEMMA BUENDIA LUBIGAN
City Mayor
Date signed: 12-05-2025

ANSELMO L. TRINIDAD, City Councilor
GREGOR C. BUENDIA, City Councilor
KIM PAOLO C. LUBIGAN, City Councilor
ANNE JOMILLE D. HUMARANG, City Councilor
TRACY ANNE S. ANACAN, City Councilor
JOYCE ANN MOJICA-BAKING, City Councilor
ANTONIO G. LONTOC, City Councilor
LEONARDO AGUSTIN T. MONTEHERMOSO, City Councilor
JAY-EM C. CUNANAN, City Councilor
ANGELITO E. VIDALLON, City Councilor
MARK ALBERT L. MONTEHERMOSO, ABC President
JOHN ALLYSON P. SEPACIO, SK Fed. President

Republic of the Philippines
Province of Cavite
OFFICE OF THE SANGGUNIANG PANLUNGSOD
Trece Martires City

TAX ORDINANCE NO. 2025-01

AN ORDINANCE PROVIDING FOR THE REVISED REVENUE CODE OF TRECE MARTIRES CITY

BE IT ORDAINED BY THE 12TH SANGGUNIANG PANLUNGSOD OF TRECE MARTIRES CITY IN SESSION DULY ASSEMBLED THAT:

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the 2022 Revised Revenue Code of Trece Martires City, as amended.

Section 1A.02. Scope and Application. This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this City.

Article B. Construction of Provisions

Section 1B.01. 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 1B.02. 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 C. Definition of Terms

Section 1C.01. Definitions – When used in this Code:

(a) ***Agricultural Products*** include 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 such as freezing, drying, salting, smoking or stripping for purposes of preserving or otherwise preparing said products for the market.

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

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

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

(b)***Amusement*** is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun.

(c)***Amusement Places*** include theaters, cinemas, concert, halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.

(d)***Banks and other Financial Institutions*** include no-bank financial intermediaries, lending investor, 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 hereunder.

(e)***Business*** means trade or commercial activity regularly engaged in as means of livelihood or with a view to profit.

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

(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 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 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds or 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 thus Code the term "contractor" shall include, but not limited to:

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

Filing demolition and salvage works contractor; Proprietor or operator of mine drilling apparatus; Proprietor or operator of dockyards;
Person engaged in the installation of water system and gas or electric lights, heat, or power;
Proprietor or operator of smelting plants;
Engraving, plating and plastic lamination establishment;
Proprietor or operator of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging;
Proprietor or operator of furniture shops and establishments for surfacing and recutting of lumber and sawmill under contract to saw or cut logs belonging to others;
Proprietor or operator of dry-cleaning or dyeing establishments, steam laundries and laundries using washing machines;
Proprietor of operator of establishments or lots for parking purposes;
Proprietor or operator of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slandering and body building saloons and similar establishments;
Photographic studios; Funeral parlors;
Proprietor or operator of hotels, motels and lodging houses;
Proprietor or operator of arrastre or stevedoring, warehousing or forwarding establishment, master plumbers, smiths and house or sign painters;
Printers, bookbinders, lithographers;
Publisher except those engaged in the publication or printing of newspaper, magazine, review of bulletin which appears at regular intervals with fixed price for subscription and sale and which is not devoted principally to the publication of advertisement;
Business agent, private detective or watchman agencies, commercial and immigration brokers, cinematographic film owners, lessor and distributors;

(j)***Cooperative*** is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.

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

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

(l)***Countryside and Barangay Business Enterprise*** refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises

(Kalakalan 20);

(m) ***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;

(n) ***Franchise*** is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;

(o) ***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 received 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);

(p) ***Levy*** means an imposition or collection of an assessment, tax, fee, charge, or fine.

(q) ***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.

(r) ***Manufacturer*** includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured products in such manner as to prepare it for special use or uses to which it could not have been put in its original conditions, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use 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 in their original condition could not have been put and who in addition, alter such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.

(s) ***Marginal Farmer or Fisherman*** refers to individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.

(t) ***Motor Vehicle*** means any 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, forklifts, amphibian trucks and cranes if not used on public roads, vehicles which run only on rails or tracks and tractors, trailer and traction engines of all kinds used exclusively for agricultural purposes.

(u) ***Municipal Waters*** include not only streams, lakes and tidal waters within the city, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where 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. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

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

(w) ***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 retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retailer.

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

(y) ***Privilege*** means a right or immunity granted as a peculiar benefit, advantage or favor.

(z) ***Rental*** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

(aa) ***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. In the absence of such laws, juridical persons are residents of the province, city where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

(bb) ***Retail*** means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

(cc) ***Revenue*** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

(dd) **Services** mean 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.

(ee) ***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 governmental needs.

(ff) **Vessels** include every type of boat, craft or other artificial contrivance capable of being used, as a means of transportation on water.

(gg) **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 vessel;

(hh) **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.

CHAPTER II: CITY TAXES

Article A. Real Property Tax

Section 2A.01. Imposition of the Basic Real Property Tax. - There is hereby levied an annual ad valorem tax at the rate of one half percent (1 1/2%) of the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property located in this city.

Section 2A.02. 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).

Section 2A.03. Imposition of Fire Safety Fee on Real Property Tax. There is hereby imposed an annual fire safety fee on real property tax as embodied in Section 13.3 of PD 1185 which states that:

"One-hundredth of one-per centum (0.01%) of the assessed value of buildings or structures annually payable upon payment of the real estate tax, except on structures used as single-family dwellings."

Section 2A.04. 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 personage 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 effective January 1, 1992.

Section 2A.05. 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 2A.06. Tax Discount for Advanced and Prompt Payment. - If the basic real property and additional SEF taxes are paid on or before the 10th day of December of each year the taxpayer shall be entitled to a discount of Twenty percent (20%) as mentioned in City Ordinance No. 2024-007. If the above-mentioned taxes are paid after the 10th day of December, the taxpayer shall be entitled to ten percent (10%) tax discount.

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

Section 2A.07. 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 where the property is located in the following manner.

a.Fifty percent (50%) shall accrue to the barangay where the property is located.

b.Fifty percent (50%) shall accrue equally to all component barangays of this city.

The share of the barangay shall be released directly to the Barangay Treasurer 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.

Section 2A.08. 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 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. 2A.07 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 protestor, 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 as 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. 2A.09 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 Sangguniang Panlungsod 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 effected by posting a notice at the main entrance of the city hall, and in a publicly accessible and conspicuous place in the barangay where the 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) 21 of Sec. 2A.08.

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, the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sough 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 City 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.Where cognizable in an inferior court, the action must be filed in the city where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff LGU shall file the complaint in the city where the property is situated.

c.In both cases, that is, where the claim is either cognizable by an inferior 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 was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be 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 propio 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 city 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.Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees. As provided for in Sec. 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.

8.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 2A.09. 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. 21.05, 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 thirty-six (36) months.

Section 2A.10. 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 a fine of not less than One Thousand pesos (P1,000.00) nor more than Five Thousand pesos (P5,000.00), or by imprisonment of not less than one (1) nor more than six (6) months, or both such fine and imprisonment, 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 a fine of not less than Five Hundred Pesos (P500.00) and not more than Five Thousand pesos (P5,000.00).

Section 2A.11. Penalties for Delaying Assessment of Real Property and Assessment Appeals. Any government official who intentionally and deliberately delays the assessment or real property or the filing of any appeal against its assessment shall, upon conviction, be punished by a fine of not less than Five Hundred Pesos (P500.00), nor more than Five Thousand Pesos (P5,000.00).
Section 2A.12. 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 any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to a fine of not less than One Thousand pesos (P1,000.00) nor more than Five Thousand pesos (P5,000.00).

Article B: Tax On Idle Lands

Section 2B.01. 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 2B.02. Imposition of Tax. - There is hereby levied an annual tax on idle lands at the rate of One percent (1%) of the assessed value of the property which shall be in addition to the basic real property tax.

Section 2B.03. Imposition of Additional Ad Valorem Tax on Idle Lands. There is hereby imposed an annual "ad valorem" tax on idle lands at the rate of not exceeding five percent (5%) of the assessed value of the real property which shall be in addition to the basic real property tax.

Section 2B.04. 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 disturbances, natural calamity or any justifiable cause or circumstance.

Any persons having legal interest on the land desiring to avail of the exemption under this section shall file the corresponding application with the City Treasurer. The application shall state the ground(s) under which the exemption is being claimed.

Section 2B.05. 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 2B.06. 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 C. Special Levy on Lands

Section 2C.01. *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.

Section 2C.02. 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 exceeding sixty percent (60%) the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

Section 2C.03. 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 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 2C.04. Time of Payment. - The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

Section 2C.05. Collection and Accrual of Proceeds. - Collection of special levy on land shall be the responsibility of the City Treasurer. The proceeds shall accrue to the General Fund of the City.

Section 2C.06. Administrative Provisions. –

(a) 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.

(b) 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 D. Socialized Housing Tax

Section 2D.01. Definition. - When used in this article

(a) Socialized housing refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and private sector for the underprivileged and homeless citizens which shall include sites and services development, long term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of the Urban Development and Housing Act of 1992.

(b) Urban areas refer to all cities regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometer.

Section 2D.02. Exemptions. - The following are exempted from the socialized housing tax:

(a) Those included in the coverage of RA 6657, otherwise know as the Comprehensive Agrarian Reform law.

(b) Those actually used for national defense and security of the state;

(c) Those used, reserved or otherwise set aside for government offices, facilities and other installations whether owned by the National Government, its agencies and instrumentalities, including government-owned or controlled corporations, or by the local government units, provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of RA 7279 shall be covered by this tax.

(d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified by the proper government agency; and

(e) Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

Section 2D.03. Imposition of Tax. - There is hereby imposed a socialized housing tax at the rate of one half percent (0.05%) on the assessed value of lands in urban areas in excess of fifty thousand pesos (PhP50,000.00)

Section 2D.04. Collection and Accrual of Proceeds. - The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the city.

Section 2D.05. Administrative Provisions. - The City Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (P 50,000). For purposes of collection, the City Assessor 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 E: Tax On Transfer of Real Property Ownership

Section 2E.01. 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 ninety point seventy five percent (90.75%) 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, 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 2E.02. Exemptions. - The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

Section 2E.03. Time of Payment. - It shall be the duty of the seller, donor, transferor, executor or administrator to pay to the City Treasurer the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

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Section 2E.04. Administrative Provisions. -

(a)The Register of Deeds of the city shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one.

(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.

Article F. Tax on Printing and Publication

Section 2F.01. Imposition of Tax. There is hereby levied a tax at the rate of ninety-point seventy five percent (90.75%) of one percent (1%) of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature.

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

Section 2F.02. Exemptions. The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references shall be exempt from the tax herein imposed.

Section 2F.03. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter in the case of a newly-started business, the tax shall be paid before the business starts to operate.

Article G. Franchise Tax

Section 2G.01. Definition. - When used in this Article, franchise is a right or privilege, affected with public interest which is conferred upon private persons or corporation, under such terms and conditions as the government and its political subdivision may impose in the interest of public welfare, security and safety.

Section 2G.02. Imposition of Tax. - There is hereby imposed a tax on business enjoying a franchise tax, at a rate of eighty-two-point five percent (82.5%) 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 within this province, excluding the territorial limits of the city.

In the case of a newly started business, the tax shall be one twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar 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.

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

(a)If the principal office of the business is located in the city, the paid up capital stated in the articles of corporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as capital investment.

(b)In the case of a branch or sales office located in the city which commences business operations during the same year as the principal office but which is located in another locality, the paid up capital referred to in (a) shall mean the amount of the capital investment made for the said branch or sales office.

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

Section 2G.03. Exemptions. - The term businesses enjoying franchise shall not include holders of certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

Section 2G.04. Time of Payment. The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter in the case of a newly-started business, the tax shall be paid before the business starts to operate.

Article H. Professional Tax

Section 2H.01. Imposition of Tax. There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of three hundred pesos (P300.00)

Section 2H.02. Coverage. Professionals who passed the bar examinations, or any board or other examinations conducted by the Professional Regulation Commission (PRC) shall be subject to the professional tax.

Section 2H.03. Exemption. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

Section 2H.04. Payment of the Tax. The professional tax shall be paid before any profession herein specified can be lawfully pursued. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

Section 2H.05. Time of Payment. The professional tax shall be payable annually, on or before the thirty first (31st) day of January of each year to the City Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

Section 2H.06. Place of Payment. Every person legally authorized to practice his profession in this province shall pay to the city where he maintains his principal office in case he practices his profession in several places.

Section 2H.07. Administrative Provisions.

(a)A person who paid the professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax or fee for the practice of such profession.

(b)The City Treasurer before accepting payment of the tax, shall require the presentation of the valid Professional Licenses issued by the Professional Regulations Commission.

(c)Any individual or corporation employing a person subject to the professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.

(d)Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, survey's and maps, as the case may be, the number of the official receipt issued to him.

Article I. Amusement Tax on Admission

Section 2I.01. Definitions. When used in this Article:

(a)Amusement is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun.

(b)Amusement Places include theaters, cinemas, concert halls, circuses, and other places of amusement where on seeks admission to entertain oneself by viewing the show or performances.

Section 2I.02. Imposition of Tax. There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at the rate of ten percent (10%) of the gross receipts from admission fees.

Section 2I.03. Manner of Computing Tax. In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

Section 2I.04. Exemption. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts shall be exempted from the payment of the tax herein imposed.

Section 2I.05. Time and Place of Payment. - The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following that for which they are due to the City Treasurer before the gross receipts are divided between the proprietors, lessees, or operator and the distributors of the cinematographic films.

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

Section 2I.06. Administrative Provisions.

(a)Filing of Return. Upon payment of the tax due, the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, shall attach a true and complete sworn return showing the gross receipts from admission fees during the preceding month.

(b)Forms of Tickets. The proprietor, lessee or operator of an amusement place where payment of a fee is required for admission, shall provide for himself with tickets which shall be serially numbered indicating therein the name of the amusement place and the admission price. The serial number must be printed on both ends of tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. The gatekeeper shall drop one half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only open in the presence of a representative from the Office of the City Treasurer.

(c)Registration of Tickets. All admission tickets which shall be sold to the public must first be registered with the Office of the City Treasurer and shall be stamped with the seal of said office. It shall unlawful for any proprietor, operator and lessee of an amusement place to keep on his possession or have unregistered tickets in the amusement place.

(d)Verification of Tickets. The City Mayor or City Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat.

Said duly authorized inspectors shall have access to all admission tickets being sold to the public from opening time of the amusement place up to closing time.

Article J. Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers of, Dealers or Retailers in, Certain Products

Section 2J.01. Imposition of Tax. There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigar and cigarettes, and other products as may hereafter be determined by the Sangguniang Panlungsod, to sales outlets, or consumers, whether directly or indirectly, within the city in the amount prescribed hereunder:

1)For the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars or cigarettes:

a)For each delivery truck	P 907.50
b)For each delivery van, AUV, jeepney or similar vehicles	P 726.00

2)For the delivery of products, goods or commodities other than those mentioned above:

a)For each delivery truck	P 847.00
b)For each delivery van, AUV, jeepney or similar vehicles	P 665.50

Section 2J.02. Exemption. The manufacturers, producers, wholesalers, dealers, and retailer referred to in the preceding sections shall be exempt from the payment of the peddler's tax in the sale of any merchandise or article of commerce imposable by the city.

Section 2J.03. Time and Place of Payment. The tax imposed in this Article shall accrue on the first day of January and shall be paid to the City Treasurer within the first twenty (20) days of January.

Article K. Graduated Tax on Business

Section 2K.01. Definitions. When used in this Article.

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

(b)***Agricultural Products*** includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, 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; to be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

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

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

(c)***Amusement*** is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;

(d)***Amusement Places*** include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;

(e)***Banks and other Financial Institutions*** include non-bank financial intermediaries, lending 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 law, or rules and regulations thereunder;

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

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

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

(i)***Capital Investment*** is the capital that 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;

(j)***Carinderia*** refers to any public eating place where food already cooked are served at a price.

(k)***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.

(l)***Contractor*** includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, 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 Article, the term "contractor" shall include general engineering, general building and specialty contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and recutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, 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; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term contractor shall include welding shops, service stations, white/blue printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

(m)***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 his commodities but upon the skill and foresight with which he watches the market;

(n)***Importer*** means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.

(o)***Manufacturer*** includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured 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 manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or 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 in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use for consumption;

(p)***Marginal Farmer or Fisherman*** refers to individuals 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 (P50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.

(q)*Motor Vehicle* means any 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, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

(r)*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 retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;

(s)*Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.

(t)*Rectifier* comprises every persons who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

(u)*Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.

(v)*Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;

(w) *Vessel* includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water.

(x)*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 vessel;

(y)*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.

Section 2K.02. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the City a graduated business tax in the amounts hereafter prescribed:

(a)On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufactures of any article of commerce of whatever kind or nature, in accordance with the following schedule:

Amount of Gross Sales/Receipts for the Preceding Calendar Year in the amount of:		Amount of Tax per Annum
Less than P 10,000.00		P 330.00
P 10,000.00 or more but less than	P 15,000.00	P 439.00
P 15,000.00 or more but less than	P 20,000.00	P 603.00
P 20,000.00 or more but less than	P 30,000.00	P 879.00
P 30,000.00 or more but less than	P 40,000.00	P 1,318.00
P 40,000.00 or more but less than	P 50,000.00	P 1,647.00
P 50,000.00 or more but less than	P 75,000.00	P 2,636.00
P 75,000.00 or more but less than	P 100,000.00	P 3,295.00
P 100,000.00 or more but less than	P 150,000.00	P 4,392.00
P 150,000.00 or more but less than	P 200,000.00	P 5,490.00
P 200,000.00 or more but less than	P 300,000.00	P 7,687.00
P 300,000.00 or more but less than	P 500,000.00	P 10,981.00
P 500,000.00 or more but less than	P 750,000.00	P 15,972.00
P 750,000.00 or more but less than	P 1,000,000.00	P 19,965.00
P 1,000,000.00 or more but less than	P 2,000,000.00	P 27,452.00
P 2,000,000.00 or more but less than	P 3,000,000.00	P 32,942.00
P 3,000,000.00 or more but less than	P 4,000,000.00	P 39,531.00
P 4,000,000.00 or more but less than	P 5,000,000.00	P 46,119.00
P 5,000,000.00 or more but less than	P 6,500,000.00	P 48,665.00

P 6,500,000.00 or more P 48,665.00 plus 68.0575% of one percent (1%) in excess of P 6,500,000.00

Provided that the preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature other than those classified as "essential commodities" as enumerated under Section 2K.02 (Item C) of this Article.

(b)On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

Amount of Gross Sales/Receipts for the Preceding Calendar Year in the Amount of:		Amount of Tax per Annum
Less than P 1,000.00		P 36.00
P 1,000.00 or more but less than	P 2,000.00	P 66.00
P 2,000.00 or more but less than	P 3,000.00	P 100.00
P 3,000.00 or more but less than	P 4,000.00	P 144.00
P 4,000.00 or more but less than	P 5,000.00	P 200.00
P 5,000.00 or more but less than	P 6,000.00	P 242.00
P 6,000.00 or more but less than	P 7,000.00	P 286.00
P 7,000.00 or more but less than	P 8,000.00	P 329.00
P 8,000.00 or more but less than	P 10,000.00	P 359.00
P 10,000.00 or more but less than	P 15,000.00	P 439.00
P 15,000.00 or more but less than	P 20,000.00	P 549.00
P 20,000.00 or more but less than	P 30,000.00	P 659.00
P 30,000.00 or more but less than	P 40,000.00	P 879.00
P 40,000.00 or more but less than	P 50,000.00	P 1,318.00
P 50,000.00 or more but less than	P 75,000.00	P 1,977.00
P 75,000.00 or more but less than	P 100,000.00	P 2,636.00
P 100,000.00 or more but less than	P 150,000.00	P 3,737.00
P 150,000.00 or more but less than	P 200,000.00	P 4,831.00
P 200,000.00 or more but less than	P 300,000.00	P 6,589.00
P 300,000.00 or more but less than	P 500,000.00	P 8,789.00
P 500,000.00 or more but less than	P 750,000.00	P 13,177.00
P 750,000.00 or more but less than	P 1,000,000.00	P 17,569.00
P 1,000,000.00 or more but less than	P 2,000,000.00	P 19,965.00
P 2,000,000.00 or more		P 19,965.00 plus 90.75% of one percent (1%) in excess of P2,000,000.00

Provided, that the preceding imposition shall no longer be applied to the business already subject to the "tax on manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits and wines or manufacturer of any article of commerce of whatever kind or nature."

(c)On exporters, manufacturers, millers, repackers, or producers of essential commodities enumerated hereunder the rate of tax shall be in accordance with the following schedule:

(1)Rice and Corn;
(2)Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and 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

Amount of Gross Sales/Receipts for the Preceding Calendar Year in the amount of:		Amount of Tax per Annum
Less than P 10,000.00		P 165.00
P 10,000.00 or more but less than	P 15,000.00	P 220.00
P 15,000.00 or more but less than	P 20,000.00	P 301.00
P 20,000.00 or more but less than	P 30,000.00	P 439.00
P 30,000.00 or more but less than	P 40,000.00	P 659.00
P 40,000.00 or more but less than	P 50,000.00	P 824.00
P 50,000.00 or more but less than	P 75,000.00	P 1,318.00
P 75,000.00 or more but less than	P 100,000.00	P 1,647.00
P 100,000.00 or more but less than	P 150,000.00	P 2,197.00
P 150,000.00 or more but less than	P 200,000.00	P 2,746.00
P 200,000.00 or more but less than	P 300,000.00	P 3,843.00
P 300,000.00 or more but less than	P 500,000.00	P 5,490.00
P 500,000.00 or more but less than	P 750,000.00	P 7,986.00
P 750,000.00 or more but less than	P 1,000,000.00	P 9,983.00
P 1,000,000.00 or more but less than	P 2,000,000.00	P 13,726.00
P 2,000,000.00 or more but less than	P 3,000,000.00	P 16,471.00
P 3,000,000.00 or more but less than	P 4,000,000.00	P 19,763.00
P 4,000,000.00 or more but less than	P 5,000,000.00	P 23,059.00
P 5,000,000.00 or more but less than	P 6,500,000.00	P 24,332.00
P 6,500,000.00 or more		P 24,332.00 plus 33.55% of one percent (1%) in excess of P 6,500,000.00

For purposes of this Section, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to thereat prescribed above.

(d)On wholesalers, distributors or dealers of essential commodities, the rate of tax shall be in accordance with the following schedule:

Amount of Gross Sales/Receipts for the Preceding Calendar Year in the Amount of:		Amount of Tax per Annum
Less than P 1,000.00		P 18.00
P 1,000.00 or more but less than	P 2,000.00	P 33.00
P 2,000.00 or more but less than	P 3,000.00	P 50.00
P 3,000.00 or more but less than	P 4,000.00	P 72.00
P 4,000.00 or more but less than	P 5,000.00	P 100.00
P 5,000.00 or more but less than	P 6,000.00	P 121.00

P 6,000.00 or more but less than	P 7,000.00	P 143.00
P 7,000.00 or more but less than	P 8,000.00	P 165.00
P 8,000.00 or more but less than	P 10,000.00	P 187.00
P 10,000.00 or more but less than	P 15,000.00	P 220.00
P 15,000.00 or more but less than	P 20,000.00	P 275.00
P 20,000.00 or more but less than	P 30,000.00	P 329.00
P 30,000.00 or more but less than	P 40,000.00	P 439.00
P 40,000.00 or more but less than	P 50,000.00	P 659.00
P 50,000.00 or more but less than	P 75,000.00	P 988.00
P 75,000.00 or more but less than	P 100,000.00	P 1,379.00
P 100,000.00 or more but less than	P 150,000.00	P 1,867.00
P 150,000.00 or more but less than	P 200,000.00	P 2,416.00
P 200,000.00 or more but less than	P 300,000.00	P 3,295.00
P 300,000.00 or more but less than	P 500,000.00	P 4,392.00
P 500,000.00 or more but less than	P 750,000.00	P 6,589.00
P 750,000.00 or more but less than	P 1,000,000.00	P 8,785.00
P 1,000,000.00 or more but less than	P 2,000,000.00	P 9,983.00
P 2,000,000.00 or more		P 9,983.00 plus 45.38% of one percent (1%) in excess of P 2,000,000.00

(e)On retailers of essential commodities, the rate of tax shall be in accordance with the following schedule:

Amount of Gross Sales/Receipts for the Preceding Calendar Year In the Amount of:	Amount of Tax per Annum
P 400,000.00 or less	1.21% – P 4,840.00
More than P 400,000.00	P 4,840.00 plus 50% of 1.21% in excess of P 400,000.00

Provided, that if the retail business is located in a legally constituted barangay and the amount of annual gross sales or receipts does not exceed Fifty Thousand Pesos (P50,000.00) the barangay concerned shall have the exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

(f)On retailers of all other commodities not classified as "essential commodities" excluding retail dealers in liquors or wines and cigars and cigarettes.

Amount of Gross Sales/Receipts for the Preceding Calendar Year In the Amount of:	Amount of Tax per Annum
P 400,000.00 or less	2.42%
More than P 400,000.00	1.21% in excess of P 400,000.00

Provided, that if the retail business is located in a legally recognized barangay and the amount of annual gross sales or receipts does not exceed Fifty Thousand Pesos (P50,000.00) the barangay concerned shall have the exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

(g)On contractors and other independent contractors, or persons (natural or juridical) rendering or offering to render services for a fee including but not limited to the following:

The rate of tax shall be in accordance with the following schedule:

Amount of Gross Sales/Receipts for the Preceding Calendar Year In the Amount of:		Amount of Tax per Annum
Less than P 5,000.00		P 55.00
P 5,000.00 or more but less than	P 10,000.00	P 123.00
P 10,000.00 or more but less than	P 15,000.00	P 209.00
P 15,000.00 or more but less than	P 20,000.00	P 329.00
P 20,000.00 or more but less than	P 30,000.00	P 549.00
P 30,000.00 or more but less than	P 40,000.00	P 769.00
P 40,000.00 or more but less than	P 50,000.00	P 1,098.00
P 50,000.00 or more but less than	P 75,000.00	P 1,757.00
P 75,000.00 or more but less than	P 100,000.00	P 2,636.00
P 100,000.00 or more but less than	P 150,000.00	P 3,953.00
P 150,000.00 or more but less than	P 200,000.00	P 5,270.00
P 200,000.00 or more but less than	P 250,000.00	P 7,247.00
P 250,000.00 or more but less than	P 300,000.00	P 9,224.00
P 300,000.00 or more but less than	P 400,000.00	P 12,298.00
P 400,000.00 or more but less than	P 500,000.00	P 16,471.00
P 500,000.00 or more but less than	P 750,000.00	P 19,468.00
P 750,000.00 or more but less than	P 1,000,000.00	P 20,464.00
P 1,000,000.00 or more but less than	P 2,000,000.00	P 22,960.00
P 2,000,000.00 or more		P 22,960.00 plus 90.75% of one percent (1%) in excess of P 2,000,000.00

(h)On banks and other financial institutions including non - bank intermediaries, lending investors, finance and investments companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange; at the rate of ninety point seventy five percent of one percent (90.75% of 1%) of the gross receipts of the preceding calendar year derived from interests, commissions and discounts from lending activities, income from financial leasing, dividends, rental of properties and profit from exchange or sale of property insurance premium.

(i)On peddlers engaged in the sale of any merchandise or article of commerce	Amount Of Tax per annum
	P 90.00 per peddler

(j)On millers of commodities other than rice and corn and on operators of coffee, coconut or meat grinders

Amount of Gross Sales/Receipts for the Preceding Calendar Year In the Amount of:	Amount of Tax per Annum
P 100,000.00 or less	1.65% – P 1,650.00
More than P 100,000.00	2.2% plus P 1,650.00

(k)On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, carinderias, panciterias, soda fountain bars and similar establishments including food caterers

Amount of Gross Sales/Receipts for the Preceding Calendar Year in the Amount of:		Amount of Tax per Annum
Less than P 2,000.00		P 73.00
P 2,000.00 or more but less than	P 3,000.00	P 102.00
P 3,000.00 or more but less than	P 4,000.00	P 131.00
P 4,000.00 or more but less than	P 5,000.00	P 145.00
P 5,000.00 or more but less than	P 6,000.00	P 160.00
P 6,000.00 or more but less than	P 7,000.00	P 189.00
P 7,000.00 or more but less than	P 8,000.00	P 218.00
P 8,000.00 or more but less than	P 9,000.00	P 254.00
P 9,000.00 or more but less than	P 10,000.00	P 290.00
P 10,000.00 or more but less than	P 11,000.00	P 327.00
P 11,000.00 or more but less than	P 12,000.00	P 363.00
P 12,000.00 or more but less than	P 13,000.00	P 399.00
P 13,000.00 or more but less than	P 14,000.00	P 436.00
P 14,000.00 or more but less than	P 15,000.00	P 472.00
P 15,000.00 or more but less than	P 17,000.00	P 508.00
P 17,000.00 or more but less than	P 19,000.00	P 537.00
P 19,000.00 or more but less than	P 21,000.00	P 552.00
P 21,000.00 or more but less than	P 23,000.00	P 581.00
P 23,000.00 or more but less than	P 25,000.00	P 617.00
P 25,000.00 or more but less than	P 27,000.00	P 653.00
P 27,000.00 or more but less than	P 29,000.00	P 690.00
P 29,000.00 or more but less than	P 31,000.00	P 712.00
P 31,000.00 or more but less than	P 33,000.00	P 762.00
P 33,000.00 or more but less than	P 35,000.00	P 799.00
P 35,000.00 or more but less than	P 40,000.00	P 944.00
P 40,000.00 or more but less than	P 50,000.00	P 1,089.00
P 50,000.00 or more but less than	P 60,000.00	P 1,234.00
P 60,000.00 or more but less than	P 80,000.00	P 1,343.00
P 80,000.00 or more but less than	P 100,000.00	P 1,452.00
P 100,000.00 or more		P 1,452.00 plus 60.5% of one percent (1%)

(l)On any other business not otherwise specified, at the rate of two point two percent (2.2%) of the gross receipts of the preceding calendar year.

Section 2K.03. Time of Payment and Accrual of Tax. Unless otherwise specifically provided in this Article, the tax imposed herein shall accrue on the first day of January of each year.

The tax shall be paid either annually, semestral or quarterly. The annual due date of payment is 20th day of January of each year. The semestral due dates are January 20 and July 20 of each year. The quarterly due dates are January 20, April 20, July 20 and October 20 of each year.

The Sangguniang Panlungsod, however, thru a resolution, may extend the time of payment of such tax without penalty or surcharge for a justifiable reason or cause, provided, that the period of extension shall not exceed six (6) months.

Section 2K.04. Collection of Taxes. The tax must be paid to, and collected by, the City Treasurer or his duly authorized representative before any business or trade activity herein specified can be lawfully begun or pursued and the tax shall be reckoned from the beginning of the calendar year. When the business is abandoned, the tax shall not be exacted for a period longer than the end of the calendar quarter. When the tax has been paid for a period longer than the current quarter and the business, or trade activity, is abandoned, no refund of the tax corresponding to the unexpired quarter shall be made.

For purposes of collecting the taxes imposed herein, the City Treasurer may designate the barangay treasurer as his deputy provided that the latter is properly bonded.

Section 2K.05. Surcharge for Late Payment and Interest on Unpaid Taxes. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of Twenty five percent (25%) of the original amount of tax due. Such surcharge shall be paid together with the original amount of tax due.

In addition to the original amount of tax due plus surcharge imposed herein, there shall be imposed an interest of Two percent (2%) per month from the date it is due until it is fully paid, provided, that in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six months. However, the 2%

interest per month shall be imposed on the unpaid due.

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest aforementioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

Section 2K.06. Administrative Provisions, Rules and Regulations

Requirement. Any person who shall establish, operate or conduct any business, trade or activity, mentioned in this Article in this City shall first obtain a Mayor's Permit and pay the fee therefore and the business tax imposed under this Article.

Section 2K.07. Issuance and Posting of Official Receipt. The City Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer from any requirement imposed under existing ordinances, rules and regulations of this City.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office he shall keep the official receipt in his person. The receipt shall be produced upon demand by the City Mayor, City Treasurer, or their duly authorized representatives.

Section 2K.08. Invoices or Receipts. All persons subject to the taxes on business, shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Fifty Pesos (₱50.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered with a duplicate, showing among others things their names or style if any, and business address. The original copy of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept by the person subject to the said tax, in his place of business for period of five years. The receipt or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for the purpose of this Code.

Section 2K.09. Sworn Statement of Gross Receipt or Sales. Operators of business subject to the taxes imposed herein shall submit a sworn statement of their capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of tax levied in this Article, any person engaged in business subject to the graduated fixed tax based on gross sales and/or receipts shall submit sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as maybe prescribed by the Business Permits and Licensing Office (BPLO). Should the taxpayer fail to submit a sworn statement of gross sales or receipts, for whatever reason, including among others, that he failed to provide himself with books, records and/or subsidiaries for his business, the Business Permits and Licensing Office (BPLO) or his duly authorized representative may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

The business or undertaking is terminated, the official receipt issued for the payment of the business tax therefore shall be surrendered to the Business Permits and Licensing Office (BPLO) together with a sworn statement of the gross sales and/or receipts of the current year or quarter for submission to the City Treasurer within thirty (30) days following the closure. Any tax due shall be paid before any business or undertaking is finally terminated.

Section 2K.10. Submission of Certified Income Tax Return Copy. All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax return (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in the gross receipts or sales declared in the application for Mayor's Permit declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest of the rate ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payment of deficiency in tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

The Presumptive Income Level Assessment Approach (PILAA) may be used in computing the local business tax ONLY if the taxpayer is unable to provide proof of its gross sales or receipts. The PILAA may be used in estimating the gross sales or receipts provided that the PILAA is in the local tax ordinance and has undergone public hearings and publications. This is to ensure that the taxpayer are properly informed of the factors used in determining the presumptive income and for the taxpayers to agree to such level of presumptive income applicable to their industry. Absent such ordinance authorizing the use of the PILAA and embodying the presumptive income levels to be used by the Local Treasurer, the collection of additional local business taxes based on such PILAA is illegal and the petitioner may properly claim the refund of the excess business taxes collected.

If the City Treasurer issues a certification that the PILAA is more or less equivalent to the ITR and Audited Financial Statement, submitted by the tax payer, however, upon joint inspection by the Joint Inspection Team of the City Government of Trece Martires City, it was found out that the actual sales is higher than the PILAA, or the ITR and Audited Financial Statement, the additional business tax on the difference between the actual sales and reported sales shall be collected from the tax payer.

Section 2K.11. Issuance of Certification. The City Treasurer may, upon presentation of satisfactory proof that the original official receipt has been lost, stolen or destroyed, issue a certification to the effect that the tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Two Hundred Pesos (₱200.00).

Section 2K.12. Transfer of Business to Other Location. Any business for which a City has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this City without the payment of additional tax during the period for which the payment of the tax was made.

Section 2K.13. 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 2K.14. Retirement of Business. Any person, natural or juridical, subject to the tax on business imposed herein shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for that particular calendar year.

For purposes hereof, termination shall mean that the business operations are stopped completely. Any change in ownership, management 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 this City for record purposes in the course of the 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 the termination or retirement thereof. For this purpose, the following procedural guidelines shall strictly be observed.

The Business Permits and Licensing Office (BPLO) shall assign every application for termination 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 no longer operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Business Permits and Licensing Office (BPLO) shall recommend to the Mayor the disapproval of the application for the termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all taxes, fees and charges imposed thereon under existing tax ordinance of this City; and,

In the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the transfer of the business to him.

If it is found out that the retirement or termination of the business is legitimate and the tax due therefrom be less 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.

The permit issued to a business retiring or terminating its operation shall be submitted to the Business Permits and Licensing Office (BPLO) and to be surrendered to the City Treasurer who shall forthwith cancel the same and record such cancellation in his books.

Section 2K.15. Computation of Tax on Related or Combined Business. In case a person, natural or juridical, operates or conducts two (2) or more related businesses mentioned in this Article which are subject to the same rate of imposition, the tax shall be computed on the basis of the combined total gross sales or receipts of the said two (2) or more related businesses.

If, however, the businesses are operated by one person are governed by separate tax schedules or the rates of taxes are different, the taxable gross sales or receipts of each business shall be reported independently and the tax thereon shall be computed on the basis of the appropriate schedule.

Section 2K.16. Newly Started Business. In the case of newly started business subject of this Article, there shall be no business tax to be imposed for the newly started business and shall ONLY be subject to the payment of Business Permit and other regulatory fees and charges.

In the succeeding calendar year, regardless of when the business starts, the tax shall be based on the gross sales and/or receipts of the preceding calendar year or any fraction therefore, as provided in the pertinent schedule.

Article L. Other Taxes on Business

Tax on Mobile Traders

Section 2L.01. Definition. When used in this Article

A Mobile Trader is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, using a vehicle. Subsumed in this definition are rolling stores, portable stores, and similar arrangements.

Section 2L.02. Imposition of Tax. There is hereby imposed an annual tax at the rate of one percent (1%) on the gross receipts of Mobile Traders.

Section 2L.03. Time of Payment. The tax shall be paid upon the issuance of the

Mayor's Permit to do business in the city/municipality.

Section 2L.04. Administrative Provisions. The City Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

Tax on Ambulant and Itinerant Amusement Operators (special permit)

Section 2L.05. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Type of Amusement	Amount of Fee
Circus, carnivals, or the like (maximum of 1 month)	P 2,500.00
Merry Go Round, roller coaster, ferris wheel, swing,	P 2,500.00
shooting gallery and other similar contrivances	P 2,500.00
(maximum of 1 month)	P 2,500.00
Sports contest/exhibitions (maximum of 1 month)	P 2,500.00
Other similar contrivances	

Section 2L.06. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Article M. Exemptions

Section 2M.01. Exemption. Business engaged in the production, manufacture, refining, distribution of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed under Article A and Article B.

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.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

Article N. SITUS OF TAX

Section 2N.01. Situs of the Tax.

(a)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 specifically mentioned in the articles of the incorporation or official registration papers as being the official address of 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, 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 purpose of this Article, 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 paragraph (b), Article 2L.01 of this Ordinance.

(b)Sales Allocation

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

The sales allocation in (a) and (b) 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:

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

2.Forty percent (40%) to the city 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. (3) hereof 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 said factory shall be taxable by this city along with the sales made in the principal office.

(c)Port of Loading - the city where the port of loading is located shall not levy and collect the tax imposable under Article I, Chapter 2 of this Ordinance unless the exporter maintain in said city 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.

Section 2N.02. Exemption. Countryside and Barangay Business Enterprises (CBBE) duly registered under R.A. 6810; Cooperatives duly registered under R.A. 6938; and business enterprises certified by the Board of Investments as pioneer or non pioneer for a period of six (6) and four (4) years, respectively from the date of registration are exempted from the tax imposition prescribed in this Article.

Section 2N.03. Penalty. Any violation of the provision of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not more than Five Thousand (P5,000.00) Pesos or imprisonment of not less than One (1) month but not more than Six (6) months.

Article O. PAYMENT OF BUSINESS TAXES

Section 2O.01. Payment of Business Taxes.

(a)The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Section 2A.01 and Section 2B.01 of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b)In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2A.01 of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c)In cases where a person conducts or operates two (2) or more businesses mentioned in Section 2A.01 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 2O.02. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

Section 2O.03. Time of Payment. The tax shall be paid either annually, semestral or quarterly. The annual due date of payment is 20th day of January of each year. The semestral due dates are January 20 and July 20 of each year. The quarterly due dates are January 20, April 20, July 20 and October 20 of each year.

The Sangguniang Panlungsod, however, thru a resolution, may extend the time of payment of such tax without penalty or surcharge for a justifiable reason or cause, provided, that the period of extension shall not exceed six (6) months.

Section 2O.04. Administrative Provisions.

(a) ***Requirement.*** Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this city shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.

(b) ***Issuance and Posting of Official Receipt.*** The City Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this city.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the City Mayor, City Treasurer, or their duly authorized representatives.

(c)***Invoices or Receipt.*** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

(d)***Sworn Statement of Gross Receipts or Sales.*** Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the City Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e)***Submission of Certified Income Tax Return Copy.*** All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f)***Issuance of Certification.*** The City Treasurer may, upon presentation of satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Two Hundred Pesos (P200.00).

(g)***Transfer of Business to Other Location.*** Any business for which a city business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this city without payment of additional tax during the period for which the payment of the tax was made.

(h)***Retirement of Business.***

1.Any person natural or juridical, subject to the tax on business under Article L, Chapter 2 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

For the 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 herein contemplated. 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 LGU concerned for record purposes in the course of the 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 followed:

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 address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the City Treasurer shall recommend to the City Mayor the disapproval of the application of the termination or retirement of said business;

b.Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinances and

c.In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.

2.In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year 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 cancelation in his books.

(i)***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.

Article P. PRESUMPTIVE INCOME LEVEL

Section 2P.01. Presumptive Income Level. For every tax period, the Office of the City Treasurer shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

Section 2P.02. The Presumptive Income Level (PIL) of gross receipts. shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

Section 2P.03. Tax on Newly Started Business. Newly started business shall not be subject to and/or liable to the payment of Initial Local Business Tax (ILBT) and shall ONLY be subject to the payment of Business Permit and other regulatory fees and charges.

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 3A.01. Mayor's Permit. All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the city.

Section 3A.02. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the city.

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

For purpose of the Mayor's Permit Fee, the rate of fee are hereby adopted:

Characteristics	Asset Size	Rate of Fee per Annum
Micro and Cottage Industries	100,000 and below	P 850.00
Small scale Industries	100,001 to 500,000	P 2,500.00
Medium-scale Industries	500,001 to 5,000,000	P 6,000.00
Large scale Industries	over 5,000,000	P 15,000.00

Section 3A.03. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the City Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 3A.04. Surcharge for Late Payment. Failure to pay the fee imposed in this Article on time shall subject taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due and such surcharge shall be paid at the time and in the same manner as the original fee due.

Section 3A.05. Exemption. Countryside and Barangay Business Enterprises (CBBE) and Cooperatives duly registered under R.A. 6810 and R.A. 6938, respectively, are exempted from the payment of the Mayor's Permit Fee prescribed in this Article.

Business enterprises certified by the Board of Investments as pioneer or non pioneer for a period of six (6) and four (4) years, respectively, are not exempted from the payment of the fee prescribed in this Article. They are only exempted from the payment of business taxes as provided in Section 2N.02, Article N, Chapter II of this Code.

Section 3A.06. Administrative Provisions.

(a)**Supervision and control over establishments and places.** The City Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the city.

(b)**Application for Mayor's Permit: False Statement.** An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

1.For a newly started business

a.Location sketch of the new business

b.Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship

c.Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By Laws, in case of partnership or corporation

d.A certificate attesting to the tax exemption if the business is exempt

e.Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations

f.Tax clearance showing that the applicant has paid his tax obligations to the city.

g.Barangay clearance/proof of filing (in case of non-issuance of barangay clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant

h.Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager

i.Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code

j.Community Tax Certificate

k.Contract of Lease, if leasing

2.For renewal of existing business permits

a.Previous year's Mayor's permit

b.Copies of the annual or quarterly tax payments

c.Copies of all receipts showing payment of all regulatory fees as provided for in this Code

d.Certificate of tax exemption from local taxes or fees, if exempt

e.Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year

f.BIR Registration Certificate

g.Barangay Clearance

h.Declaration of previous year's gross sales/receipts

Upon submission of the application, it shall be the duty of the proper authorities to verify if other city requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other city tax ordinances.

Any false statement deliberately made by the applicant shall constitute sufficient ground for denying or revoking the permit issued by the City Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

A Mayor's Permit shall not be issued to:

(1)Any person who previously violated an ordinance or regulation governing permits granted;

(2)Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the city;

(3)Any person who has unsettled tax obligation, debt or other liability to the government;

(4)Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

Likewise, a Mayor's permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the city for the same or a closely similar type of activity or business.

(c)**Issuance of Permit; Contents of Permit.** Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the City Mayor shall be returned to the applicant. One (1) copy shall be presented to the City Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.

The Mayor's Permit shall be issued by the City Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the Municipal Treasurer for the payment of the business tax.

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, that is whether the business is a sole proprietorship, corporation or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be necessary.

The city shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Two Hundred Pesos (P 200.00).

(d)**Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the City Mayor, the City Treasurer or any of their duly authorized representatives. Failure to post such a permit or showing the same upon demand. The same shall be penalized in the amount of ONE THOUSAND PESOS (P 1,000.00)

(e)**Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

(f)**Revocation of Permit.** The Mayor's Permit may be revoked any of the following grounds:

1.When a person doing business under the provisions of this Revenue Code violates any of its provisions

2.When the person refuses to pay an indebtedness or liability to the city

3.When the person abuses his privilege to do business to the injury of the public moral or peace; or

4.When a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute.

5.Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise of the by the person whose privilege is revoked, until restore by the

Sangguniang Panlungsod.

Section 3A.07. Rules and Regulations on Certain Establishments.

(a)On restaurants, cafes, cafeterias, carinderias, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars. No owner of said establishments shall employ any cook or food dispenser without a Food Handler's Certificate from the City Health Officer, renewable every six (6) months.

(b)Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the City Health Officer and existing laws or ordinances.

(c)Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the City Health Officer.

Article B. Fees for Sealing and Licensing of Weights and Measures

Section 3B.01. Implementing Agency. The City Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 3B.02. Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every one ( ) year by the official sealer who shall be City Treasurer or duly authorized representative, from the Office of the City Market, upon payment of fees required under this Article: Provided, that all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 3B.03. Imposition of Fees. Every person, before using instruments of weights and measures within this city, shall first have them sealed and licensed annually and pay the corresponding fee to the City Treasurer, as follows:

KINDS OF SEALING AND WEIGHING INSTRUMENTS	AMOUNT OF FEE
(a)For sealing metric measures of capacity:	
- Not over ten (10) liters	₱ 600.00
- Over ten (10) liters	₱ 800.00
(b)For sealing metric instruments of weights:	
- With capacity of not more than 30 kgs.	₱ 300.00
- With capacity of more than 30 kgs. But not more than 300 kgs.	₱ 400.00
- With capacity of more than 300 kgs	₱ 500.00
For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and addition service charge of ₱ 200.00 for each instrument shall be collected.	

Section 3B.04. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefor paid within the prescribed period shall subject the owner or user to a surcharge of one hundred percent (100%) of the prescribed fees which shall no longer be subject to interest.

Section 3B.05. Place of Payment. The fees herein levied shall be paid in city where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the city where he maintains his residence.

Section 3B06. Exemptions.

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

(b)Dealers of weights and measures instruments intended for sale.

Section 3B.07. Administrative Provisions.

(a)The official receipt for the fee issued for the sealing of a weight or measure shall serves as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the City Treasurer or his deputies.

(b)The City Treasurer is hereby required to keep full sets of secondary standards, which 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 its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.

(c)The City Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.

(d)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.

Section 3B.08. Fraudulent Practices Relative to Weights and Measures.

The following acts related to weights and measures are prohibited:

a)for any person other than the official sealer or his duly authorized representative to place on official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;

b)for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

c)for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;

d)for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

e)for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;

f)for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;

g)for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefor has expired and has not been renewed in due time;

h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;

i)for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;

j)for any person to fraudulently give short weight or measure in the making of a scale;

k)for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or

l)for any person to procure the commission of any such offense abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly authorized representative without penalty except a surcharge equal to two (2) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the City Treasurer in the same manner as the regular fees for sealing such instruments.

Section 3B.09. Penalties.

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than One Thousand pesos (₱1,000.00) but not more than five thousand pesos (P5,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.

(b)Any person who shall violate the provisions of paragraph of (g) of Section 3K.06 for the first time shall be subject to fine of not less than One Thousand pesos (P1,000.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.

(c)The owner possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than One Thousand pesos (P1,000.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article C. BUILDING PERMITS

Section 3C.01. Adoption of the National Regulatory Fees. Building permits fees shall be collected in accordance with the latest issued Schedule of Fees and other charges by the Department of Public Works and Highways (DPWH) or the National Building Code Development Office (NBCDO) pursuant to PD 1096 or the National Building Code of the Philippines.

Section 3C.02. Imposition of Processing and Filing Fees. In addition to the building permits fees prescribed under PD 1096 and its IRR, the following processing and filing fees shall be collected for every application for building permits. All amounts collected under this section shall accrue one hundred percent (100%) to the General Fund of the City Government.

a)Building permits Filing Fee

Simple Application	P750.00
Complex Application	P2,250.00
Highly Technical Application	P9,400.00

b)Building permits Processing Fee

Simple Application	P1,400.00
Complex Application	P2,800.00
Highly Technical Application	P38,000.00

c)Certificate of Occupancy Processing Fee

Simple Application	P1,000.00
Complex Application	P2,500.00
Highly Technical	P 20,000.00

d)Certificate of Final Electrical Inspection
Filing/Processing Fee P250.00

Consistent with the categorization of transaction in RA 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018, the classification of construction related applications for Building Permits and Certificate of Occupancy into simple, complex and highly technical shall be based on Section 6 of Amended Joint Memorandum Circular No. 2021-01 of ARTA, DILG, DPWH, DICT, DTI, PRC, and BFP.

Section 3C.03. Time of Payment. The fees imposed in this Article shall be paid to the City Treasurer upon issuance of Order of Payment by the Office of the City Building Official.

Section 3C.04. Manner of Collection. The Order of Payment shall clearly show separate amounts for:

a)Building permits Fee as assessed following the rules prescribed in the PD1096 and its IRR; and
b)Filing Fees and Processing Fees

Collections for building permits fees, shall be deposited in a trust account, subject to the following sharing scheme in accordance with DPWH-DILG Joint Memorandum Circular No. 001 s. 2013 and DPWH Memorandum Circular No. 153 s. 2014:

Eighty Percent (80%) – share of the City Government
Fifteen Percent (15%) – share of the Office of the City Building Official
Five Percent (5%) – share of the National Government thru DPWH

Collections for filing and processing Fee, shall be deposited in a separate account under the General Fund and shall be One Hundred Percent (100%) retained by the City Government.

The City Treasurer shall maintain separate accounts and records for these collections and shall ensure proper remittance of the share of DPWH pursuant to Section 210 of PD 1096.

Section 3C.05. Penal Provisions.

a)PD 1096 Violations – Violations falling under Section 212 of PD 1096 and its IRR shall be penalized in accordance therewith. All fines and surcharges collected from these violations are subject to collections same to Section 3T.01.

b)Administrative Violations – Any applicant who fails or refuses to pay the prescribed filing and processing fees under Section 3T.02, shall be liable for a surcharge equivalent to twenty five percent (25%) of the amount due. The surcharge shall be collected together with the unpaid fees and shall likewise accrue to the General Fund of the City Government.

c)Non-duplication of Penalties – No applicant shall be penalized twice for the same act. When a violation is covered under PD 1096 and its IRR, only the prescribed thereunder shall apply.

d)It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than twenty thousand pesos or by imprisonment of not more than two years or by both: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

Article D. Temporary Sidewalk Enclosure and Occupancy Permit

Section 3D.01. Adoption of the National Regulatory Fees. Any person that shall temporarily use and/or occupy streets and sidewalk or portion thereof for the storage of construction materials, shall first secure a Temporary Sidewalk Enclosure and Occupancy Permit from the Office of the City Building Official. The following fees shall be paid in accordance to the latest Schedule of Fees of the IRR of PD1096:

a)Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalk up to 20.00 square meters, per calendar month	P 240.00
b)Every square meter or fraction thereof in excess of Twenty (20) square meters	P12.00

Section 3D.02. Time of Payment. The fee shall be paid to the City Treasurer upon issuance of Order of Payment of the Office of the City Building Official.

Section 3D.03. Manner of Collection. The collected fee shall subject to the sharing scheme in accordance with DPWH-DILG Joint Memorandum Circular No. 001 s. 2013 and DPWH Memorandum Circular No. 153 s. 2014. It shall be deposited in a trust account, subject to the following sharing scheme in accordance with DPWH-DILG Joint Memorandum Circular No. 001 s. 2013 and DPWH Memorandum Circular No. 153 s. 2014:

Eighty Percent (80%) – share of the City Government
Fifteen Percent (15%) – share of the Office of the City Building Official
Five Percent (5%) – share of the National Government thru DPWH

Section 3D.04 Administrative Provisions –

a)The period of occupancy and/or use of the streets and sidewalk thereof shall commence from the time the Building Permit is issued and shall terminate only upon the issuance of the Certificate of Occupancy.

b)This permit is classified as simple application for Building Permits and shall also subject to processing fee and filing fee and its provisions under Article T. Building Permits.

Article E. Ground Preparation and Excavation Permit

Section 3E.01. Adoption of the National Regulatory Fees. There shall be imposed the following fees on every person who shall make or cause to be made any excavation and ground preparation both in private and public property. The following fees shall be paid in accordance to the latest Schedule of Fees of the IRR of PD1096:

a) Inspection and Verification Fee	P 200.00
b) Per cubic meters of excavation	P 3.00
c) Issuance of GP&EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	P 50.00
d) Per cubic meters of excavation for foundation with basement	P 4.00
d) Excavation other than foundation or basement, per cubic meter	P 3.00
e) Encroachment of footings or foundation of buildings/structure to public areas as permitted, per square meter or fraction thereof of footing or foundation encroachment	P 250.00

For excavation more than fifty (50) cubic meters and more than two (2) meters in depth, the owner/applicant shall post a cash bond of Fifty Thousand Pesos (P50,000.00) for the first fifty (50) cubic meters and Three Hundred Pesos (P 300.00) for every cubic meter thereafter to be deposited City Treasurer.

Said excavation shall not exceed one hundred (100) cubic meters or three (3) meters in depth until the Building Permit is issued and shall not be left open without any work done in the site for more than one hundred twenty (120) days, otherwise, the cash bond shall be forfeited in favor of the government to cover the necessary restoration should the owner/applicant fail to restore the same.

If the bond is insufficient to effect the necessary restoration, additional cost to be incurred to complete the restoration shall be charged to the account of the owner/applicant or to whoever shall assume ownership of the property.

Section 3E.02. Time of Payment. The fee shall be paid to the City Treasurer upon issuance of Order of Payment of the Office of the City Building Official.

Section 3E.03. Manner of Collection. – The collected fee shall subject to the sharing scheme in accordance with DPWH DILG Joint Memorandum Circular No. 001 s. 2013 and DPWH Memorandum Circular No. 153 s. 2014. It shall be deposited in a trust account, subject to the following sharing scheme in accordance with DPWH DILG Joint Memorandum Circular No. 001 s. 2013 and DPWH Memorandum Circular No. 153 s. 2014:

Eighty Percent (80%) – share of the City Government
Fifteen Percent (15%) – share of the Office of the City Building Official
Five Percent (5%) – share of the National Government thru DPWH

Section 3E.04. Administrative Provisions.

a.No person shall undertake or cause to undertake any ground preparation and excavation at public and private property unless a permit shall have been first secured from the Office of the City Building Official.

b.Any proposed ground preparation and excavation shall be in conformity with zoning ordinance, provisions of PD1096 and its IRR.

c.All public facilities and utilities such as streets, sidewalks, curbs, gutters, electric post, telecommunications and power lines, water, sewer and drainage lines shall be protected against any damage or obstruction to be caused the excavation. Any facility and/or utility damaged shall be properly repaired and restored to its original condition by the owner/applicant subject to the approval of the Building Official and the proper authorities concerned.

d.In order to protect the public from any danger, appropriate sign must be placed in the area where work is being done.

ARTICLE F. Permit Fee for Zoning/Locational Clearance

Section 3F.01. Imposition of Fee. There shall be collected the following fees for the issuance of zoning/locational clearance:

NAME OF FEE	**AMOUNT OF FEE** (Per HLURB Res. No. 912, s. 2013)
I. ZONING/ LOCATIONAL CLEARANCE	
A. Single residential structure attached or detached	
1. P 100,000.00 and below	P 288.00
2. Over P 100,000.00 to P 200,000.00	P 576.00
3. Over P 200,000.00	₱ 720.00 + (1/10 of 1% in excess of P200,000.00)
B. Apartment/Townhouses	
1. ₱ 500,000.00 and below	₱ 1,440.00
2. Over P 500,000.00 to P 2,000,000.00	₱ 2,160.00
3. Over P 2,000,000.00	₱ 3,600.00 + (1/10 of 1% of cost in excess of P 2,000,000.00regardless of the number of floors)
C. Dormitories	
1. ₱ 2 Million and below	₱ 3,600.00
2. Over P2 Million	₱ 3,600.00 + (1/10 of 1% of cost in excess of P2,000,000.00 regardless of the number of floors)
D. Institutional	
Project cost of which is:	
1. Below P2 Million	₱ 2,880.00
2. Over P2 Million	₱ 2,880.00 + (1/10 of 1% of cost in excess of P2,000,000.00)
E. Commercial, Industrial, and Agro-Industrial	
Project cost of which is:	
1. Below P 20,000 (for sari-sari stores only)	₱ 500.00
2. Below P 100,000.00	₱ 1,440.00
3. Over P 100,000.00 to P 500,000.00	₱ 2,160.00
4. Over P 500,000.00 to P 1,000,000.00	P 2,880.00
5. Over P 1,000,000.00 to P 2,000,000.00	P 4,320.00
6. Over P 2,000,000.00	₱ 7,200.00 + (1/10 of 1% of cost in excess of 2,000,000.00)
F. Special Uses/Special Projects (Gasoline station, cell sites, slaughterhouses, treatment plant, etc.)	
7. Below P2 Million	₱ 7,300.00
8. Over P2 Million	₱ 7,300.00 + (1/10 of 1% of cost in excess of 2,000,000.00)
G. Alteration/Expansion *(affected areas/cost only)*	Same as original application
H. Fencing Fee	
Residential	
1. P100,000 & below	₱ 500.00
2. Over P 100,000 to P 200,000	₱ 1,000.00
3. Over P 200,000	₱ 1,000.00 + (1/10 of 1% in excess of P 200,000.00)
Commercial/Industrial	
1. Below 100,000	₱ 2,000.00
2. Over P100,000 to 500,000	₱ 3,000.00
3. Over P500,000 to 1,000,000	₱ 5,000.00
4. Over 1,000,000	₱ 5,000.00 + (1/10 of 1% in excess to ₱ 1,000,000)
I. Change of use/ Reclassification Fee	₱ 2.00/sq.m.
II. SUBDIVISION AND CONDOMINIUM PROJECTS (UNDER P.D. 957)	
A. Subdivision Projects	
1. Approval of Subdivision Plan (including town houses)	
a. Preliminary Approval and Locational Clearance (PALC)/ Preliminary Subdivision Development Plan (PSDP)	
Processing Fee	₱ 360.00/ ha. Or a fraction thereof
Inspection Fee*	P 1,500.00/ ha. regardless of density
b. Final Approval & Development Permit	
Processing Fee	P 2,890.00/ ha. regardless of density
Additional Fee on Floor Area of housing component	P 3.00/ sq.m.
Inspection Fee*	₱ 1,500.00/ ha. regardless of density
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Registration	
Processing Fee	P 2,890.00
3. License to Sell	
Processing Fee	₱ 216.00/ saleable lot
Additional Fee on Floor Area of housing component	P14.4/ sq.m.
Inspection Fee*	₱ 1,500.00/ ha. regardless of density
4. Certificate of Completion	
Certificate Fee	P 216.00
Processing Fee	
Inspection Fee*	₱ 1,500.00/ ha. regardless of density
5. Extension of Time Develop	
Processing Fee	₱ 504.00
Additional Fee (unfinished area for development)	₱ 14.40/ sq.m.
Inspection Fee*	₱ 1,500.00/ ha. regardless of density
6. Grading & Land Alteration Permit	
Mayor's Permit fee	P 30,000.00 for 1 up to 5 has; additional P 50.00 for every succeeding has or a fraction thereof
Open Space	₱ 10.00/ sq.m.
Earthworks	P 5.00/cu.m.

*Application for CR/LS with DP issued by LGU shall be charge inspection fee

NAME OF FEE	AMOUNT OF FEE (Per HLURB Res. No. 912, s. 2013)
B. Condominium Projects	
1. Approval of Subdivision Plan (including town houses)	
a. Preliminary Approval and Locational Clearance (PALC)/ Preliminary Subdivision Development Plan (PSDP)	
b. Final Approval & Development Permit	
Processing Fee	₱ 720.00
Land Area	₱ 7.20/ sq.m.
No. of Floors	₱ 288.00/ floor
Building Areas	₱ 23.05/ sq.m. of GFA
Inspection Fee*	₱ 1,500.00/ ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
d. Conversion (affected areas only)	-do-
2. Certificate of Registration	
Processing Fee	₱ 2,880.00
3. License to Sell	
Residential	₱ 17.30/ sq.m. of saleable area
Commercial	₱ 36.00/ sq.m. of saleable area
Inspection Fee*	₱ 1,500.00/ ha.
4. Extension of Time to Develop	
Processing Fee	P 504.00
Additional Fee (unfinished floor area for development)	₱ 17.30/ sq.m.
Inspection Fee	₱ 1,500/ ha
5. Certificate of Completion	
Certificate Fee	₱ 216.00
Processing Fee	
a. Industrial	₱ 504.00
b. Commercial	P 720.00
Inspection Fee	P 1,500.00/ floor
6. Grading & Land Alteration Permit	
Mayor's Permit fee	P 30,000.00 for 1 up to 5 has; additional P 50.00 for every succeeding has or a fraction thereof
Open Space	P 10.00/ sq.m.
Earthworks	P 5.00/cu.m.
III. SUBDIVISION AND CONDOMINIUM PROJECTS (UNDER B.P. 220)	
A. Subdivision Projects	
1. Approval of Subdivision Plan	
a. Preliminary Approval and Locational Clearance	
1. Processing Fee	
a. Socialized Housing	P 90.00/ ha
b. Economic Housing	P 216.00/ ha
2. Inspection Fee	
a. Socialized Housing	P 1,500.00/ ha
b. Economic Housing	P 1,500.00/ ha
b. Final Approval and Development Permit	
1. Processing Fee	
a. Socialized Housing	P 600.00/ ha
b. Economic Housing	P 1,400.00/ ha
2. Inspection Fee	
a. Socialized Housing	P 1,500.00/ ha
b. Economic Housing	P 1,500.00/ ha
(Projects already inspected for PALC application may not be charged inspection fee)	
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
d. Building Permit (floor area of housing unit)	P 7.20/ sq.m.
2. Certificate of Registration	
1. Processing Fee	
a. Socialized Housing	P 420.00
b. Economic Housing	P 720.00
3. License to Sell (per saleable lot)	
1. Processing Fee	
a. Socialized Housing	₱ 24.00/ saleable lot
b. Economic Housing	₱ 72.00/ saleable lot
Additional fee on floor area of housing component	P 3.00/ sq.m.
2. Inspection Fee	
a. Socialized Housing	₱ 1,500.00/ ha
b. Economic Housing	P 1,500.00/ ha
4. Extension of Time to Develop	

NAME OF FEE	AMOUNT OF FEE (Per HLURB Res. No. 912, s. 2013)
1. Processing Fee	
a. Socialized Housing	₱ 420.00
b. Economic Housing	₱ 504.00
Additional fee (unfinished area for development)	
2. Inspection Fee	
a. Socialized Housing	₱ 1,500.00/ ha
b. Economic Housing	₱ 1,500.00/ ha
Additional fee (unfinished area for development)	
Inspection Fee	
Socialized Housing	P 1,500.00/ ha
Economic Housing	₱ 1,500.00/ ha
5. Certificate of Completion	
1. Certificate Fee	
a. Socialized Housing	₱ 180.00
b. Economic Housing	₱ 216.00
2. Processing Fee	
a. Socialized Housing	
b. Economic Housing	
3. Inspection Fee	P 1,500.00/ ha
6. Occupancy Permit	
1. Processing Fee	
a. Socialized Housing	P 6.00/ sq.m.
b. Economic Housing	₱ 7.20/ sq.m.
Inspection Fee (saleable floor area of the housing component)	
a. Socialized Housing	₱ 1,500.00/ ha
b. Economic Housing	₱ 1,500.00/ ha
7. Grading & Land Alteration Permit	
a. Mayor's Permit fee	P 25,000.00 for 1 up to 5 has; additional P 25.00 for every succeeding has or a fraction thereof
b. Open Space	P 10.00/ sq.m.
c. Earthworks	P 5.00/cu.m.
B. Condominium Projects	
1. Approval of Subdivision Plan	
a. Preliminary Approval and Locational Clearance	P 720.00
b. Final Approval and Development Permit	
1. Processing Fee	
a.Total Land Area	P 7.20/ sq.m.
b. No. of Floors	P 144.00/ floor
c. Building Areas	P 5.80/ sq.m. of GFA
2. Inspection Fee	P 1,500.00/ ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Area
2. Certificate of Registration	P 720.00
3. License to Sell (per saleable lot)	
a. Residential	P 7.20/ sq.m. of saleable area
b. Commercial	P 10.65/ sq.m. of saleable area
Inspection Fee	P 1,500.00/ ha
4. Extension of Time to Develop	
1. Processing Fee	P 3.00/ sq.m.
a. Socialized Housing	P 1,500.00/ floor
b. Economic Housing	
5. Certificate of Completion	
a. Certificate Fee	P 216.00
b. Processing Fee	
c. Inspection Fee	P 1,500.00/ floor
6. Grading & Land Alteration Permit	
a. Mayor's Permit fee	P 25,000.00 for 1 up to 5 has; additional P 25.00 for every succeeding has or a fraction thereof
b. Open Space	P 10.00/ sq.m.
c. Earthworks	₱ 5.00/cu.m.
IV. INDUSTRIAL/ COMMERCIAL SUBDIVISION	
1.Approval of Industrial/ Commercial Subdivision	
a.Preliminary Approval and Locational Clearance	
1.Processing Fee	P 432.00/ ha
2.Inspection Fee	P 1,500.00/ ha
b.Final Approval and Development Permit	
1.Processing Fee	P 720.00/ ha
2.Inspection Fee	P 1,500.00/ ha

NAME OF FEE	AMOUNT OF FEE (Per HLURB Res. No. 912, s. 2013)
(Projects already inspected for PALC application may not be charged inspection fee)	
c.Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2.Certificate of Registration	P 2,880.00
3.License to Sell (per saleable lot)	
a. Processing Fee	P 3.00/ sq.m. of land
b. Inspection Fee	P 1,500.00/ ha
4.Extension of Time to Develop	
a. Processing Fee	P 504.00
b. Additional fee (unfinished area for development)	P 14.40 sq.m.
c. Inspection Fee	P 1,500.00/ ha
5.Certificate of Completion	
a.Certificate Fee	P 216.00
b.Processing Fee	
1.Industrial	P 504.00
2. Commercial	P 720.00
c. Inspection Fee*	P 1,500.00/ ha
6.Grading & Land Alteration Permit	
a.Mayor's Permit fee	P 30,000.00 for 1 up to 5 has; additional P 50.00 for every succeeding has or a fraction thereof
b.Open Space	P 10.00/ sq.m.
c.Earthworks	P 5.00/cu.m.
V. FARMLOT SUBDIVISION	
1.Approval of Industrial/ Commercial Subdivision	
a.Preliminary Approval and Locational Clearance	
1.Processing Fee	P 288.00/ ha
2.Inspection Fee	P 1,500.00/ ha
b.Final Approval and Development Permit	
1.Processing Fee	P 1,440.00/ ha
2.Inspection Fee	P 1,500.00/ ha
(Projects already inspected for PALC application may not be charged inspection fee)	
c.Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2.Certificate of Registration	P 2,880.00
3.License to Sell (per saleable lot)	
a. Processing Fee	P 720.00/ lot
b. Inspection Fee	P 1,500.00/ ha
4.Extension of Time to Develop	
a. Processing Fee	P 504.00
b. Additional fee (unfinished area for development)	P 14.40 sq.m.
c. Inspection Fee	P 1,500.00/ ha
5.Certificate of Completion	
a. Certificate Fee	P 216.00
b. Processing Fee	
c. Inspection Fee*	P 1,500.00/ ha
6.Grading & Land Alteration Permit	
a. Mayor's Permit fee	P 30,000.00 for 1 up to 5 has; additional P 50.00 for every succeeding has or a fraction thereof
b. Open Space	P 10.00/ sq.m.
c. Earthworks	P 5.00/cu.m.
VI. MEMORIAL PARK/ CEMETERY PROJECT/ COLUMBARIUM	
1.Approval of Industrial/ Commercial Subdivision	
A. Preliminary Approval and Locational Clearance	
1.Memorial Project	P 720.00/ ha
2.Cemeteries	P 288.00/ ha
3.Columbarium	P 3,600.00/ ha
Inspection Fee	
a. Memorial Project	P 1,500.00/ ha
b. Cemeteries	P 1,500.00/ ha
c. Columbarium	P 1,500.00/ ha
B. Final Approval and Development Permit	
1.Memorial Project	P 3.00/ sq.m.
2.Cemeteries	P 1.50/ sq.m.
3.Columbarium	P 7.20/ sq.m. of land area
	P 3.00/ floor
	P 23.05/ sq.m. of GFA

NAME OF FEE	AMOUNT OF FEE (Per HLURB Res. No. 912, s. 2013)
Inspection Fee	
(Projects already inspected for PALC application may not be charged inspection fee)	
a. Memorial Project	P 1,500.00/ ha
b. Cemeteries	P 1,500.00/ ha
c. Columbarium	P 1,500.00/ ha
C. Alteration of Plan (affected areas only)	Same as Approval/ Development Permit
2.Certificate of Registration	P 2,880.00
3.License to Sell (per saleable lot)	
a. Processing Fee	
1.Memorial Project	P 72.00/ 2.5 sq.m.
a. Apartment type	P 28.80/ unit
2.Cemeteries	P 28.80/ unit
3.Columbarium	P 72.00/ vault
Inspection Fee	
a. Memorial Project	P 1,500.00/ ha
b. Cemeteries	P 1,500.00/ ha
c. Columbarium	P 1,500.00/ floor
4.Extension of Time to Develop	
a. Processing Fee	P 504.00
Additional Fee (unfinished area for development)	
1. Memorial Project	P 1,440.00
2. Cemeteries	P 720.00/ ha
3. Columbarium	P 5.80/ sq.m. of GFA
b. Inspection Fee	
1.Memorial Project	P 1,500.00/ ha
2.Cemeteries	P 1,500.00/ ha
3.Columbarium	P 1,500.00/ floor
5.Certificate of Completion	
a. Certificate Fee	P 216.00
b. Processing Fee	
1.Memorial Project	P 1,440.00
2.Cemeteries	P 720.00/ ha
3.Columbarium	P 5.80/ sq.m. of GFA
a. Processing Fee	
b. Inspection Fee	
1.Memorial Project	P 1,500.00/ ha
2.Cemeteries	P 7,500.00/ ha
3.Columbarium	P 1,500.00/ floor
6.Grading & Land Alteration Permit	
a. Mayor's Permit fee	P 30,000.00 for 1 up to 5 has; additional P 50.00 for every succeeding has or a fraction thereof
b. Open Space	P 10.00/ sq.m.
c. Earthworks	P 5.00/cu.m.
VII. OTHER TRANSACTIONS/ CERTIFICATIONS	
1.Application/ Request for:	
a.Advertisement Approval	P 720.00
b.Cancellation/ Reduction of Performance Bond	P 2,800.00
c.Lifting of Suspended License to Sell	P 2,800.00
d.Exemption from Cease and/ Desist Order	P 216.00
e.Clearance to Mortgage	P 1,440.00
f.Lifting Cease and Desist Order	P 2,800.00
g.Change of Name/ Ownership/ Amendments of CRLS	P 1,440.00
h.Voluntary cancellation of CRLS	P 1,440.00
i.Revalidation/ Renewal of Permit (Condominium)	60% of current processing fee
2.Other Certificates	
a. Zoning Certifications	P 720.00/ ha
b.Certification of Town Plan/ Zoning Ordinance Approval	P 216.00
c.Certification of New Rights/ Sales	P 216.00
d.Certificate of Registration (form)	P 216.00
e.License to Sell (form)	P 216.00
f. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	P 216.00/ lot or unit
g. Other, to include:	
1.Availability of records/ public request	P 288.00
2.Certificate of no record on file	P 288.00
3.Certification of with or without CRLS	P 288.00
4.Certified true copy of documents (report size)	
a.Document of five (5) pages or less	P 43.20

NAME OF FEE		AMOUNT OF FEE (Per HLURB Res. No. 912, s. 2013)
b.Every additional page		P 4.40
5.Photo copy of documents		P 3.00
6.Other not listed above		P 216.00
VIII.REGISTRATION OF DEALER/ BROKER/ SALESMAN		
1.Dealers/ Brokers		P 720.00
2.Salesman/ Agent		P 288.00
IX. HOMEOWNERS ASSOCIATION		
1.Registration of HOA		
Examination/ Registration	Regular HOAS	CMP HOAS
a. Articles of Incorporation	P 940.00	P 790.00
b. By-Laws	P 940.00	P 790.00
2.Stamping of Books		P 50.00/ book
3.Amendments		
a. Articles of Incorporation		P 720.00
b. By-Laws		P 720.00
4. Dissolution of Homeowners Association		P 720.00
5. Certification of the new set of Officers		P 504.00
6. Other Certification		P 216.00
a.Inspection Fee		P1,500.00/ ha
7.Research Fee		P 50.00/ docket
X.LEGAL FEES (CMP Project)		
1.Filing Fee		P 1,440.00
2.Additional Fee for claims (for refund, damages, attorney's fee, etc.)		
a. Not more thank P 20,000.00		P 173.00
b. More than P 20,000.00 but less than P 80,000.00		P 576.00
c. P 80,000.00 or more but less than P 100,000.00		P 864.00
d. P 100,000.00 or more but less than P 150,000.00		P 1,440.00
e. For each P 1,000 in excess of P 150,000.00		P 7.20
3.Motion for reconsideration		P 600.00
4.Petition of Review		P 2,880.00
5.Prayer for Cease-and-Desist Order		P 1,200.00
6.Pauper-litigants are exempt from payment of legal fees		
a. Those who gross income is not more than P 6,000.00 per month and residing within M.M.		
b. Those who gross income is not more than P 4,000.00 per month and residing within M.M.		
c. Those who do not own real property		
7.Government agencies and its instrumentalities are exempted from paying Legal fees		
8. Local government and government owned or controlled corporation with or without independent charters are not exempted paying legal fees.		
XI. UPLC LEGAL RESEARCH FEE		
Computation of Legal Research Fee for the University of the Philippines Law Center (UPLR) remains at One Percent (1%) of every fee charged but shall In No Case Be Lower than P 12.00		Covered by Memorandum Circular No. 18 Series of 2013 (October 2, 2013)
XII.RESEARCH/ SERVICE FEE **(50% discount for students)**		
A. Land Use related research:		
1.Photocopy (Maps; Subdivision/ Condominium plans; presentation size)		P 100.00
2.Softcopy/ Digital Copy		P 30.00 1st to 5th pages; P 5.00/ page in excess of 5 pages
3.Electronic File (License to sell available data)		P 500.00/ copy
4.Electronic File (Land Use Maps available)		P 10,000.00
5.Certified True Copy - Map		P 100.00
B.Provision of Statistical and Non-Statistical Data		
1.Statistical data		P 75.00/ table
2.Non-Statistical data		P 50.00/ data

Section 3F.02. Time and Manner of Payment. The imposed herein shall be paid to the Office of the City Treasurer upon application for the corresponding clearance, permit or documents aforementioned. Subject to existing laws, the proceeds from the collection of fees and other charges for the processing and approval of subdivision plans for residential, commercial or industrial purposes and other development purposes shall accrue entirely to this city. Provided, that where approval of national agency or office is required, the said approval shall not be the application within the period stated above shall deemed as approval thereof. (sec.458, par. 2-x, RA 7160)

Provided, that the imposition of charges and other fees for the processing and approval of application for condominium projects and the issuance of development permit required for the issuance of a building permit for condominium projects shall still be under the authority of the Housing and Land Use Regulatory Board (HLURB) as per DILG MC – No. 98-93.

Section 3F.03. Rules and Regulations. No person shall engage in real estate development business, and the like in this City without first securing a permit and/or the corresponding clearance or documents therefore from the duly authorized national and local officials concerned.

Section 3F.04. Administrative Provisions

a)No person, natural or juridical, shall engaged in the business of real estate development in this City without first securing the necessary clearance or permit therefore from the Mayor.

b)All applications for clearance or permit required under this article shall be submitted to the duly designed Housing and Land Use Enforcement Officer for processing and appropriate action.

c)The duly designated Enforcement Officer shall inspect the site for development to verify plan specifications and see to it if such development projects conforms with national laws, ordinances, or rules and regulations on housing and land uses.

Section 3F.05. 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 exceeding Five Thousand Pesos (P5,000.00) or an imprisonment of not less than One (1) month but not exceeding Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

Section 3F.06. Applicability Clause. All other matters not herein specified related to real estate development or the operation of subdivisions, and the like shall be governed by the provisions of Presidential Decree No. 953; Executive Order No.648, series of 1981 as amended by Executive Order No. 90, series of 1986; Presidential Decree No. 957; Batas Pambansa Blg. 220; Republic Act No. 7279; Executive Order No. 71, series of 1993; and other related laws, rules, and regulations.

Article G. Permit Fees for Tricycle Operation

Section 3G.01. Definitions. When used in this Article,

(a)Certificate of Public Convenience (CPC) – is an authorization issued by the Tricycle Franchising Board (TFB) for the operation of tricycles for public use as required by law;

(b)Colorum – is a motorized tricycle, whether for hire or utility service, operating without the appropriate franchise issued by the City;

(c)Driver – is the duly licensed person assigned by the owner to drive a specific tricycle;

(d)Fee means a charge fixed by law or ordinance for the regulations 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.

(e)Franchise – is defined to be a special privilege to do certain things conferred by government on an individual or corporation, and which does not belong to citizens generally of common right;

(f)ID's Issued by the TRU – are those IDs issued by the Tricycle Regulatory Unit to official drivers of tricycles issued with franchise/MTOP;

(g)Illegal Terminal – is a space or area where tricycles queue but have not been officially designated by the City as tricycle terminals, and those officially designated as such but terminal permit for which have not been renewed on time;

(h)Lane Markings/Markings for Terminals – are the markings to be made by the TRU and TODA's where tricycles can queue while waiting for passengers;

(i)Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorela.

(j)Motorized Tricycle Operators Permit (MTOP) – is a document granting permit or license to operate issued to a person, natural or juridical, allowing him to operate a tricycle over zones specified therein;

(k)Out of Route/Line – tricycle operating beyond their designated zone or authorized area of operation;

(l)Owner/Operator – is the registered owner of a tricycle as shown by the Certificate of Registration or other documents.

(m)Public Motorized Tricycle for Hire – is a tricycle for hire rendering transport services to general public;

(n)Resident – refers to a natural person who is a registered voter of the City and residing in the City for at least six (6) months;

(o)Route Measured Capacity (RMC) – is the number of tricycle for hire units allowed in each route/zone as set by the City Council;

(p)Satellite/Sub Terminal – is the temporary space designated and duly approved by the TRU and the City Council other than the main terminal within the zone of operation where tricycle units can queue on a limited standby basis only;

(q)Terminal – is the temporary space designated and duly approved by the TRU and the City Council where the tricycles may be allowed to queue while waiting for passengers;

(r)Terminal Permit – a permit issued annually by the TRU to a TODA authorizing the said association to manage the terminals in their zone of operation subject to the terms and conditions specified therein;

(s)TODA – refers to the Tricycle Operators and Drivers Association;

(t)Tricycle Franchising Board (TFB) – is created pursuant to City Ordinance No. 2022-432 entitled "An Ordinance Renaming the City Tricycle Franchising and Regulatory Board (CTFRB) as Tricycle Franchising Board (TFB) Reorganizing its Composition and Defining its Functions and Further Creating the Tricycle Regulatory Unit (TRU) and Defining its Functions";

(u)Tricycle for Hire is a vehicle composed of a motorcycle fitted with a single wheel side car or a motorcycle with a two wheel cab operated to render transport services to the general public for a fee.

(v)Tricycles for Hire use for Digital Booking Services – all motorized tricycles for hire accepting Digital Booking Transactions to transport any item or goods from the Supplier to Costumer;

(w)Tricycles for Hire use as School Service – all public motorized tricycles transporting students from point of residence to school and vice versa;

(x)Tricycle Operators are persons engaged in the business of operating tricycles.

(y)Tricycle Regulatory Unit (TRU) is an office created under the Office of the City Mayor. There is a City Tricycle Franchising Regulatory Board (CTFRB), wherein the Vice Mayor serves as its chairperson. The personnel who will head the CTFRB, is appointed by the Chairperson, from its regular personnel. The TRU office is the implementing office in charge of all assessments on the application of Motorized Tricycle Operator's Permit (MTOP) and the renewal thereof; the TRU office is mandated to have a list of those given Tricycle Operator's Permit and to update the same based on the application it receives as per City Ordinance No. 2022-432

(z)Tricycle Route Plan – map showing all the routes of tricycles for hire in Trece Martires City.

(aa) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

Section 3G.02. Imposition of Fees. There shall be collected an annual fee in the amount of ONE THOUSAND ONE HUNDRED PESOS (P1,100.00) for the operation of tricycle-for-hire and the amount of Seven Hundred Pesos (P700.00) as franchise fee, good for three (3) years only as per City Ordinance No. 2024-507

Other fees on tricycle operations:

PARTICULAR	Amount of Fee
1.Registration fee	P 700.00
2.Cancellation Fee	P 300.00
3.Inspection Fee	P 50.00

Section 3G.03. Time of Payment.

(a)The fee shall be paid to the City Treasurer upon application or renewal of the permit.

(b)The payment of renewal fee of tricycle operations, shall start on the 1st day of February of each year, with a deadline on the 20th day of February of each year.

(c)The Registration fee shall be paid upon application for an MTOP.

Section 3G.04. Administrative Provisions.

Section 3G.04.01. The Tricycle Franchising Board

1.The Tricycle Franchising Board (TFB) shall be composed of:

Chairperson:	City Vice Mayor
Vice Chairperson:	Chairperson, SP Committee on Transportation & Tricycle Franchising & Operation
Members:	Chairperson, SP Committee on Brgy. Affairs
	Head of the City Traffic Management Office
	City Legal Officer or duly authorized representative
	President of Trece Martires City FEDTODA Head of TRU

2.Duties and Functions of the Tricycle Franchising Board.

a. To issue tricycle franchise and renewal thereof to qualified tricycle operators, upon confirmation by the Sangguniang Panlungsod.

b.To amend, cancel, or suspend any franchise/s for any violation of this ordinance, rules and regulations, and implementing guidelines thereof.

c.To prescribe and regulate the zone/area of tricycle operation.

d.To endorse any fare increase for tricycles to the Sangguniang Panlungsod for an appropriate Ordinance.

e.To fix and periodically review reasonable fees and other related charges in the regulation of both motorized tricycle for hire and utility motorized tricycle but such review shall not be more than once every three (3) years.

f.To issue resolutions and implementing guidelines regarding tricycle franchising and operations.

g.To invite TODA Officers, members, franchisees and all concerned persons when necessary.

h.Perform such other duties and functions as may hereafter be authorized by the Sanggunian.

3.Internal Rules of Procedure. The board shall promulgate and adopt its own internal rules and procedures including its regular meeting and necessary standing committee.

4.To conduct a meeting, a simple majority or 50%+1 of all the members shall constitute a Quorum. However, for the Board's resolution to become effective 2/3 votes of All the members is required.

5.Appeals by tricycle operators and drivers from the decision of the Board shall be submitted in writing to the Sangguniang Panlungsod. The Sangguniang Panlungsod, shall create an Adhoc Committee for the purpose and shall issue its decision within two (2) regular sessions.

6.A provision of honoraria of Five Thousand Pesos (P5,000.00) for TFB Chairperson and Three Thousand Pesos (P3,000.00) for members of the board per month shall be granted based on existing government accounting and auditing rules and regulations.

Section 3G.04.02. The Tricycle Regulatory Unit

1.The Tricycle Regulatory Unit (TRU) was created by virtue of City Ordinance No. 2022-432, as the Implementing Arm of the Tricycle Franchising Board under the City Mayor's Office.

2.Duties and Functions of TRU.

1.Process TFB approved Tricycle Franchise applications and certificates for the issuance of Motorized Tricycle Operators Permit (MTOP).

2.Recommend suspension or cancellation of tricycle franchise for violations that warrant such cancellation.

3.Provide technical support to the Tricycle Franchising Board.

4.Take charge of the issuance of Order of Payment for Regulatory Fees, release of MTOP, issuance of stickers and other documents.

5.Recommend the designation of Tricycle Terminals.

6.Conduct regular inspection of Tricycle Units and Terminals.

3.The Manpower of the TRU shall be one Unit Head and a minimum of Four (4) permanent employees duly designated by the City Mayor through an Executive Order. An honorarium of One Thousand Pesos (P1,000.00) per month for each TRU Member except for the TRU Head shall be granted upon the implementation of this code.

Section 3G.04.03. The Tricycle Operators and Drivers Association (TODA)

1.Functions of all TODA in Trece Martires City:

a.Monitor, supervise and discipline their respective members.

b.Oversee authorized terminal operations and maintain cleanliness, peace and order in their respective zones.

c.Coordinate and assist the City Government and the Barangay in monitoring and managing traffic within their respective zones.

d.Require that only duly elected and qualified TODA President shall represent the TODA to the Federation.

e.Notify the Barangay Council, the TRU and TFB of the date, time and place of elections of officers, 15 days prior to the date election.

f.Prevent entry and operation of colorum tricycles in their local TODA and in their areas of operation.

2.Election and Terms of Office of TODA Officers. All TODA in Trece Martires City shall hold their Election of Officers and Board Members every other December. The TFB and TRU shall be notified of the date, time and place of election seven (7) days before. The term of office for the elected TODA officials shall be two (2) years which shall start in January after the December elections.

3.TODA Accreditation. All TODA in Trece Martires City shall file and secure accreditation from the Sangguniang Panlungsod and shall renew their accreditation every three (3) years pursuant to the Local Government Code requirement for Local Special Bodies.

4. Limitation of Payment for TODA Membership Fees and Daily Dues.
In no case shall any TODA charge more than Ten Thousand Pesos (P10,000.00) for Membership Fee and Ten Pesos (P10.00) for daily dues per member, respectively.

5.Penalty. Any TODA Officer or their representative who collect any amount in excess of what is prescribed in this Code shall be penalized with a Fine of not more than Five Thousand Pesos (P5,000.00) or imprisonment of not more than Six (6) Months, or both, at the discretion of the Court.

Section 3G.04.04. The Trece Martires City Federation of Tricycle Operators and Drivers Association (TMC-FEDTODA)

1.There shall be only One FEDTODA in Trece Martires City which shall be composed of ALL TODAs. All TODA Presidents shall represent their respective TODA to the Federation. As representative, they have the right to vote and to be voted as Officers of the Federation. The FEDTODA Officers shall be a President, a Vice President, a Secretary, a Treasurer, an Auditor, a Public Relations Officer (PRO) and Business Manager.

2.The elected Federation President shall be a member of the TFB as provided for under Section 1, Article 3 of this Code, other Officers maybe appointed by the city mayor as members of other Local Special Bodies.

3.The FEDTODA shall hold its election every other February after the TODA Elections. The Elected Officers shall serve for a term of two (2) years which shall commence on March after the FEDTODA election. The City Mayor, the TFB and TRU shall be notified on the Date, Time and Place of election seven (7) days prior to election day.

4.Responsibilities of TODA Officers:

a.To protect the interests of all TODA Members.
b.Meet once a month.
c.Coordinate with the TRU regarding issues and concerns of TODAs.
d.To be involved in the policy making with the TFB.
e.Assist the TRU and TMO in the implementation of this Code.
f. Assist all TODAs in the application for TODA Terminals, Sangguniang Panlungsod Accreditation and Securing of Franchise and other permits.
g.Prepare and submit to the TRU, for review and approval by the TFB, the plans for Cooperative development projects, annual TODA celebration, proposals for establishment of Sub TODAs and Terminals, proposals for increase/ decrease of tricycle units and annual accomplishment report.
h.Other functions as may be deemed necessary.

5.As all FEDTODA Officers are presidents of their respective TODAs, IN NO CASE shall they COLLECT ANY AMOUNT (Membership Fee, Dues, Solicitation) from members of TODAs in Trece Martires City.

6.Penalty. Any FEDTODA officer or their representative who collects any amount from members of TODAs shall be penalized with a Fine of not more than Five Thousand Pesos (P5,000.00) or imprisonment of not more than Six (6) Months, or both, at the discretion of the Court.

Section 3G.04.05. The City Tricycle

1.The City Tricycle is hereby created abolishing the traditional "Intercalforna Route". The route of City Tricycle shall be limited to the city poblacion or approximately 5km radius from the Terminals. The designated terminals for the city tricycles shall be the SM City, Waltermart and Bonus. Additional terminals may be established thru the recommendation of the TRU and with the approval of the TFB.
2.The members of SM, Waltermart and Bonus TODAS shall compose the City Tricycle. Legitimate members of the abolished Intercalforna Route may apply to any of the three (3) above-mentioned TODAs without paying the membership fee.
3.The city tricycles are prohibited to enter beyond the zones prescribed herein:
MV Santiago Medical Center, Amore International Academy, Notre Dame School and Entrance to Barangay Osorio.

Section 3G.04.06. Tricycle Operations

1.Number of Motorized Tricycles Allowed to Operate. The number of motorized tricycles allowed to operate within the City shall not exceed the number of tricycles currently registered with the TFB and TRU but may be reduced when necessary. The number of tricycles may be increased only in areas where there is an actual need for such increase as recommended by the TRU and approved by the Sanggunian.

2.Route Measured Capacity (RMC). In the determination of RMC or subsequent amendments thereof, the City Planning and Development Office (CPDO), the Committee on Transportation and

Tricycle Franchising and Operation and the TFB shall take into consideration the participation of the Barangays, Homeowners Associations, TODA and other concerned stakeholders.

3.The Route Measured Capacity (RMC) shall indicate among others, the following:

1.The zone or area where tricycles can operate in consonance with existing laws, rules, and regulations.
2.The name of the Barangay where the zone or area is located.
3.The present number of authorized tricycles allowed to operate in a zone or area.
4.Estimated number of population of the zone or area.
5.Recommended number of tricycles needed by the population.
6.Difference between the present number of tricycles operating within the zone or area and the recommended number of tricycles needed for the population.
7.Average level of profitability of tricycle operations of the zone or area.
8.Socio-economic conditions of the zone or area established through household profiling survey.
9.Patterns of origin and destination of the zone or area established through tricycle mapping survey.
10. Justification in case there is a need for an increase in the number of tricycles in a particular zone or area.

Section 3G.04.07. Franchise Registration for Tricycles for Hire

1. Public Motorized Tricycle for Hire.

All public motorized tricycles for hire operating within the territorial jurisdiction of Trece Martires City shall apply for a Franchise with the City Council, through the Tricycle Franchising Board created for the purpose, to operate a motorized tricycle for hire, and register with the Tricycle Regulatory Unit (TRU).

2. The following shall be the requirements for the registration of public motorized tricycles for hire:

1.Documents attesting to the applicant's Filipino citizenship.

2. Certification from the barangay where: (a) the applicant is a bonified resident of the Barangay within the City, and the unit applied for is actually operating within the said barangay; or (b) in case the TODA operates in several contiguous barangays, the clearance shall be applied in the barangay where the main terminal of said TODA is situated and where the applicant is a bonified resident.

3. TODA Clearance issued by their respective president. Should the TODA President fail to issue the herein required clearance without fault of the TODA member applicant without valid or lawful cause to refuse the issue the same within seven (7) days upon application thereof shall be deemed to have been issued a clearance in favor of the TODA member applicant.

4. Land Transportation Office (LTO) Certification of Registration (CR) and latest official receipt of registration payment issued in the name of the applicant.

5. Insurance coverage for any liability it may incur to passengers and third parties in case of accidents.

6. Other necessary documents required by the concerned city government departments.

3. Franchise for public motorized tricycle for hire shall be valid for three (3) years, renewable for the same period. The Franchise Certificate issued by the TFB shall be submitted to the TRU for the corresponding issuance of MTOP. The said MTOP should be registered yearly with the TRU and confirmed yearly also by the Land Transportation Office (LTO). Such MTOP will indicate that the tricycle was registered as "For Hire" classification (City Ordinance No. 2025-543).

4. The fees to be collected for the issuance of tricycle franchise shall be in accordance with the fees and charges prescribed under Tax Ordinance No. 2022-01 or the 2022 Revised Revenue Code of Trece Martires City.

5. The Tricycle Franchising Board (TFB) shall start to accept renewal of the franchise one (1) month before the date of expiration. Expired tricycle franchises are given only **six (6) months grace period to renew** after which said franchises shall be automatically canceled or revoked. This section repeals section 4 of City Ordinance No. 2022-434.

Section 3G.04.08. Registration for Tricycles for Hire Use as School Service and for Digital Booking Application Services

1.All public motorized tricycles for hire use as School Service transporting students from point of residence to school and vice versa shall apply for another Permit as school service and shall file registration with the Tricycle Regulatory Unit (TRU).

2.Requirements for the Registration of Motorized Tricycles for Hire Use as School Service pursuant to Section 5 of City Ordinance No. 2019-326:

1.Copy of franchise for motorized tricycle for hire and MTOP.
2.Certification issued by the principal or administrator of the school where students are being transported.
3.Barangay Certification attesting that the tricycle driver/owner is a school service provider.
4.Annual safety inspection report.
5.Certification from TODA as legitimate member.
6.The tricycle sidecar must be provided with gate painted with black and yellow.

3.All motorized tricycles for hire use for Digital Booking Application Services accepting Digital Booking transactions to transport any item or goods from the Supplier to Costumer shall apply for another permit with the TRU.

4.Requirements for the registration of motorized tricycles for hire use for digital booking application services:

1.Copy of franchise and MTOP.
2.Certification from the company or proprietor of the digital booking application services.
3.Certification from TODA as legitimate member.

5.The Registration for motorized tricycle for hire use as school service and tricycle for hire use for digital booking application services shall be valid for one (1) year. The application for registration shall be submitted to the TRU for the issuance of corresponding Permit.

Section 3G.04.09. Color Coding and Tricycle Body Numbering Specification

1.The color scheme shall be assigned by the TRU to identify the areas of operation of the different tricycle associations. The sidecar must be painted totally and uniformly with only one designated color scheme. The tricycle shall bear a body number assigned by the TRU beginning with "001" to be painted in front, back, and inside the sidecar. The size of the body number must be at least 6 inches in height, 3 ½ inches in width and 1 inch thick. The name of the TODA must be printed above the number and Trece Martires City below the number. Sidecar body made of stainless sheet plate shall not be allowed due to paint resiliency.

Section 3G.04.10. Special Permit

1.Motorized tricycles granted with MTOP desiring to travel to a fixed destination outside its assigned zone must secure a Special Permit from the TRU which shall be valid only on the date specified therein.

The fee of One Hundred Pesos (P100.00) shall be paid to the City Treasurer's Office upon presentation of an Order of Payment issued by TRU. The special permit is without prejudice to existing laws prohibiting tricycles to traverse on national roads and major thoroughfares.

Section 3G.04.11. Inspection by the Tricycle Regulatory Unit (TRU)

1.The TRU shall conduct actual inspection of the Motorized Tricycle in the initial registration of the vehicle or renewal of franchise and the annual registration of the MTOP to determine the following:

A.Physical requirements/specifications of Motorized Tricycle for Hire.

1.Durable transparent plastic or any similar contrivance must be used as sidecar windshield and must be free from unauthorized sticker/s and paintings that will obstruct the outside of the passenger.

2.Garbage receptacles.

3.Functioning horn (no siren or any sound producing gadget or instrument other than the standard horn).

4.Two (2) signal lights, front and back for turning right or left or for emergency purposes (no flashing emergency blinkers normally used for emergency vehicles).

5.Tail light including license plate light.

6.Top chair extending to rear wheel.

7.White headlights in front and red tail light with functioning stop light in the rear visible at least fifty (50) meters from the front of rear of the tricycle and functioning under all-weather condition and lighted starting 6:00pm until 6:00am.

8.Lights installed inside their sidecars and kept lighted while plying their routes.

9.Fully operating mufflers and/or anti noise equipment or silencer.

10.Driver's roof and windshield for sun and rain protection.

11.Provision of Umbrella for passenger.

12.Professional License of Driver

B.Physical condition of the Tricycle for Hire.

1.Tricycle Configuration. A tricycle is a motor vehicle composed of a motorcycle with not more than two cylinders or 500cc engine capacity fitted with a single-wheel sidecar designed to accommodate four (4) passengers including the driver provided the back ride of the passenger shall be required to be installed a protective guard and adequate handles for passengers seated on the back portion of the motorcycle.

2.Standard Measurement.

The standard measurement of the Tricycle Sidecar Passenger Seat should be no less than fifteen (15") inches in width and thirty-two (32") inches in length. The ceiling height should be no less than thirty-nine (39") inches from the passenger seat to the ceiling/roof. The under-chassis ground clearance should not be less than ten (10") inches.

C.Smoke belching and noise pollution.

No application for a permit or franchise for the operation of a motorized tricycle for hire within the territorial jurisdiction of Trece Martires City shall be allowed unless the same has passed the smoke belching test and is equipped with a muffler or silencer, passed noise pollution testing, and was found to emit sound of not more than 90 dB measured at a distance of three (3) meters from the tip of the muffler or silencer to the sound level meter.

Section 3G.04.12. Garage for Public Motorized Tricycles for Hire

1.All Motorized Tricycle for Hire shall not be allowed to renew their application for renewal without complying with the provision of a garage or in the absence of any, a parking area, public or private, but not on a side street, nor sidewalk and public playgrounds, barangay halls or national roads, where tricycle must be parked. A certification to this effect that will include the size of the garage, the site and address, and also a location map of the garage or a proposed garage must be submitted upon application for registration.

2.Size of Garage. For each tricycle, the prescribed size of garage shall be 2 meters in width and 2.5 meters in length.

3.The Barangays within the territorial jurisdiction of Trece Martires City where such TODA member is a resident thereof may designate for an adequate parking area to be determined by the barangay upon conditions that it will not be in contravention with existing laws, rules and regulations and shall provide the necessary rules for the effective and orderly parking of said tricycles. Said barangay shall not charge fees for such permission or authority granted to TODA members to park their tricycles.

Section 3G.04.13. Driver's Identification Card

1.Motorized Tricycles Drivers ID. The TRU shall issue motorized tricycle drivers ID card which shall contain among others the following:

1.Name and address of the driver.

2.Picture of the driver.

3.Contact number/s.

4.Name and address of TODA to which the driver is a member.

5.It shall also contain, in bold letters a TRU Complaint Telephone Number which shall exclusively be used for receiving complaints and suggestions from the public.

6.Driver's License Number and Expiration Date.

7.Body Number of Tricycle.

2.All applicants for Driver's Identification Card shall submit the following documents:

1.Certification of the owner operator in favor of the applicant as authorized to drive the tricycle unit.

2.Clearance from the Punong Barangay with jurisdiction over the residential address.

3.Copy of the driver's computer-validated Professional Driver's License duly issued by the Land Transportation Office (LTO).

4.Medical certificate from any duly DOH accredited hospital/clinics or from the City Health Office certifying that the driver is not suffering from any contagious disease or ailment which might render such person unfit for the safe operation of the motorized vehicle.

5.Certificate of seminars on road courtesy, traffic laws, driver's responsibility and other related seminars conducted by national or local government agency or any accredited private entity.

6.TODA clearance/certificate of membership.

7.National Police Clearance

3.All drivers of motorized tricycles for-hire plying within the boundaries of Trece Martires City shall post their Driver's Identification Card at the windshield portion inside the sidecar to be clearly visible to the passengers. The tricycle driver's ID shall be renewable annually.

Section 3G.04.14. Tricycle Driver's Uniform

1.Tricycle drivers are required to wear only the prescribed uniforms for proper identification, neatness and professionalization of the trade to elicit trust and respect of passengers, and to promote tourism and public order.

2.The prescribed uniform for All TODA shall be two (2) vests colored one BLUE and one GREEN with print of TODA name and tricycle Body Number at the back.

3.Uniforms shall be provided by the respective TODAs which budget shall be drawn from their Membership Fees.

Section 3G.04.15. Tricycle Fare

1.The fares shall be established at a level that will provide the operator a reasonable income, and still be affordable to the general public. The table of fares or Fare Matrix should be posted prominently at the tricycle terminal and in a conspicuous part inside the tricycle sidecar.

2.The present fare structures are those prescribed under City Ordinance No. 2022-443. A minimum of Ten Pesos (P10.00) for the first 1.2 Kilometers and additional Two Pesos (P2.00) for every km. in excess of 1.2 km. The existing tricycle fares may be amended by the Sangguniang Panlungsod as the need arises through the TFB and upon the recommendation of the TRU.

3.A maximum of Three (3) passengers per trip shall be strictly enforced and the granting of 20% discounts to Senior Citizens, Persons with Disability (PWD), Solo Parents and Students (Section 4 & 6 of Ordinance No. 2022-443). However, the maximum number of passengers in selected routes shall be Five (5) through the recommendation of the TRU and approved by the TFB.

4.An equivalent of three (3) Passengers shall be paid by a passenger opted to be transported alone from terminal to destination (Section 3 of City Ordinance No. 2022-443). The driver shall not pick up another passenger along the way to destination.

5. Penalties for violation of Tricycle Fare Provisions under Section 7 of City Ordinance No. 2022-443:

First Offense	a Fine of One Thousand Pesos (P1,000.00).
Second Offense	a Fine of Three Thousand Pesos (P3,000.00).
Third Offense	a Fine of Five Thousand Pesos (5,000.00) and Revocation of Franchise and MTOP.

6. The Night Differential Fares or additional charges for tricycle fares shall be allowed by this code. Addition of 20% to the regular fare from Nine o'clock in the evening (9:00 P.M.) to Four o'clock in the morning (4:00 A.M.), hereby amending Section 9 of City Ordinance No. 2019-328.

Section 3G.04.16. Prohibited Acts of Drivers

1.The following acts shall constitute sufficient grounds for the revocation and confiscation of the drivers ID Card:

1.Driving without license or with invalid license.

2.Driving a colorum tricycle.

3.Driving under the influence of liquor, drugs or any intoxicating substance.

4.Violating traffic rules and regulations.

5.Carrying more than the maximum allowed passengers.

6.Not wearing proper uniform.

7.Reckless driving.

8.Overcharging of fares.

9.Carrying of firearms, explosives or other deadly weapons.

10.Loading baggage on lap.

11.Such other acts prohibited by law and ordinance.

12.Operating beyond the designated or allocated area of operation.

13.Smoking while transporting passengers.

Section 3G.04.17. Terminals for Motorized Tricycles for Hire

1.Rules and Requirements for Tricycle Terminals.

1.The terminal should be established by legitimate tricycle operators and drivers associations (TODAs) and recognized by the TRU.

2.Barangay Permit or Certification.

3.Proof that the terminal will not hinder the smooth flow of traffic.

4.Proof that the terminal is adequately managed by the association.

5.The tricycle drivers using the terminal are following all the ordinances, rules and regulations related to the operation of Motorized Tricycle.

6.The terminal must be clearly identified by billboard and yellow lanes prescribed by TRU.

7.Provided with clean rest rooms for the general public.

8.Terminals should not be used for tricycle repair works.

9.Gambling and other vices are prohibited within the terminal.

2.All tricycles terminals are temporary in nature subject to infrastructure improvements thereon for the benefit of the general public.

3.The TRU shall issue Terminal Permit, renewable every two (2) years upon compliance with all the requirements provided for by this Code.

4.The Terminal Permit shall be renewed thirty (30) days before the date of its expiration.

5.The terminals shall be subject to regular inspection by the TRU to determine that the requirements for the operation of terminals are being complied with.

6.The Terminal Permit may be cancelled under any of the following grounds:

1.Violation of any provision of this Code or any of the terms and conditions stated in the Terminal Permit.

2.Public interest and welfare demand that the terminal should be abolished.

3.Expiration of the Terminal Permit and failure to renew the permit.

Section 3G.04.18. Other Operating Provisions

1.Only Filipino citizens and partnership, corporation, or associations with only Filipino equity are qualified to be operators of public motorized tricycle for hire in Trece Martires City.

2.No tricycle shall be allowed to traverse along national roads, highways, and major thoroughfares utilized by 4-wheel vehicles greater than 4 tons and where a normal speed exceed 40kph, except when crossing the same if it is provided. Motorized tricycles are authorized to operate along Secondary and Tertiary Roads only.

3.Public Motorized Tricycle for Hire from the adjacent cities and municipalities that operate within a portion of the territorial jurisdiction of Trece Martires City must secure a franchise from the City Government of Trece Martires in addition to their existing franchise granted by other cities or municipalities.

4.Transfer to another zone, shall be permitted upon written application by the registered owner with the TRU stating his intention to terminate his tricycle franchise and apply for a new franchise to another zone. The franchising requirements for new application shall be required.

5.Operators intending to stop or suspend their tricycle operations should report in writing such termination or suspension to the TFB through the TRU.

6.The Certificate of Public Convenience, Franchise and the Motorized Tricycle Operators Permit (MTOP) are hereby declared strictly non-transferable and therefore cannot be the subject of Sale or Transfer. The transfer or sale thereof shall be null and void.

7.Transfer of Franchise. The franchisee must notify the Tricycle Franchising Board (TFB) in writing within ten (10) days prior to the intended sale of the tricycle unit with franchise stating therein the reason/s. As a consequence, the vendor/ franchisee is barred from applying another franchise.

The vendee who wishes to operate in the same must apply with the TFB for the franchise under its name within the period of thirty (30) days from the date of sale, otherwise, the vendee loses the priority right over the said franchise and the franchise of the said unit shall be automatically dropped in favor of the TFB.

A franchisee who sold the tricycle unit without waving its privilege to the franchise shall be given a period of thirty (30) days to file a substitution of unit at the TFB, otherwise, the franchise shall automatically be dropped in favor of the TFB.

8.Franchise that expired for more than six (6) months shall be automatically dropped from the service without a need for the notice of demand for its renewal and the franchisee shall be subject to surcharges and other fees as assessed by the TRU. The same rules shall apply with regard to franchise issued to school service motorized tricycle.

Franchise slots which were automatically dropped shall be filled up by qualified applicants upon recommendation of the TFB with the confirmation of the City Council. Operators without franchise shall be given priority to the vacant slots provided that they passed all the qualifications prescribed by this Code. The same preference and priority with the same conditions for the same stated in the preceding paragraph shall likewise apply to open slots in each Trece Martires City Toda.

9.The franchise of the deceased operator may be transferred to the immediate family member who is qualified under this code and may apply before the TFB within thirty (30) days after the death of the franchisee. The applicant must present the death certificate of the deceased and letter of intent to continue the franchise operation. The transfer of ownership under the successor's name shall also be accomplished on or before the franchise expiration.

10.This code hereby prescribes a maximum of three franchises per operator pursuant to Section 4 of City Ordinance No. 2019-328.

11.The change of unit or transfer of franchise to the new unit shall be construed as an amendment to the franchise agreement and shall therefore require appropriate approval of the TFB and confirmation from the City Council. Changing of units require the submission of evidences showing that the motorcycle unit must be replaced, such as, but not limited to: pictures, affidavit and certification of the TODA President stating the reasons for such changing of unit.

Section 3G.04.19. Penal Provisions

1.Violations and Penalties. Any violation committed by the driver or operator of motorized tricycles shall be subject to the following penalties. However, for meritorious reason or humanitarian consideration, the City Mayor may grant partial or total condonation thereof:

1. Carrying of explosives, Firearms, or other deadly weapons.	P 5,000.00
2. Operating a dirty or Dilapidated tricycle unit	P 500.00
3. Driving a tricycle unit with no LTO Plate or with an Improvised Plate	P 500.00
4. Driving a tricycle unit on a National Road.	P 500.00
5. Driving a tricycle unit without the required CPC, MTOP/ Franchise (Colorum Operation)	P 5,000.00 and mandatory removal of sidecar
6. Driving a tricycle unit with expired CPC/MTOP/Franchise	P 1,000.00 to P 3,000.00 cancellation of franchise and revocation of right to avail grace period for renewal of franchise
7. Driving under the influence of liquor or prohibited drugs	P 1,000.00
8. Driving without a valid I.D issued by the TRU	P 500.00
9. Driving without license or with expired, delinquent or invalid Driver's License/OVR	P 1,000.00
10. Driving with no city plates, no stickers, no plate number printed, etc	P 500.00
11. Failure to attach the current annual stickers on the sidecar windshield.	P 500.00
12. Failure to present CPC or MTOP	P 500.00
13. Illegal Parking/Terminal	P 500.00
14. Inconspicuously displayed sticker	P 500.00
15. Installed with undesirably large decoration fixture tending to obstruct from view the sidecar number	P 500.00
16. Loading on top of tricycle	P 500.00
17. Non-posting of fare matrix	P 500.00
18. Not wearing the prescribed uniform	P 500.00
19. Obstruction on road or sidewalks	P 500.00
20. No Body Number, name of TODA and LGU	P 500.00
21. Out of line/route	P 1,000.00
22. Overcharging of tricycle fare	P 500.00
23. Overloading carrying more than three (3) passengers or more than five (5) in selected routes.	P 500.00
24. Refusal to convey passengers to destination.	P 500.00
25. Riding tricycles without regular or permanent seat.	P 500.00
26. Smoke Belching	P 500.00
27. TODA allowing colorum vehicles to use their terminal	P 5,000.00
28. Unregistered substitute or replacement of engine/chassis	P 1,000.00
29. Violations on any conditions of the CPC/MTOP	P 500.00
30. Violation of the prescribed color coding	P 500.00
31. Violation of the physical requirements of motorized tricycle	P 500.00
32. Without interior lights or interior lights not lighted during night time operation	P 500.00
33. Without the installed silencer/defective muffler	P 500.00
34. Tricycle unit not functioning stoplight/taillight, headlight, signal light, license plate light and horn	P 500.00
35. Tricycles without drivers roofing/windshield protection	P 500.00
36. Sidecar without clear/transparent windshield	P 500.00
37. Allowing persons to ride on top and outside of sidecar	P 500.00
38. No garbage receptacle inside the sidecar	P 500.00

2.The following violations shall be sufficient grounds for the impounding of tricycles for hire:

1. Operating the tricycle without license plates, painted body number or prescribed color.

2. Allowing any person who is underage, unlicensed, with an expired license, without a driver's ID or under the influence of drugs and liquor to operate a tricycle.

3.Tricycle involved in accidents and criminal activities.

4.Tricycle illegally parked obstructing the flow of traffic.

5.Operating a tricycle with expired franchise.

6.Failure to settle fines and penalties provided in this code.

Aside from the penalties imposed, the owner shall pay an impounding fee amounting to Five Hundred Pesos (P500.00).

3.Sidecars removed by the City Government in accordance with the preceding section shall be subject to public auction. The rules promulgated by the City Government for public auction shall apply. The proceeds of said auction shall be utilized for livelihood projects of TMC TODAs.

4.Tricycles subjected to Towing shall pay a towing fee amounting to One Thousand Pesos (Php1,000.00) aside from the penalties prescribed in the preceding sections.

5.The driver and operator shall be held jointly and severally liable for the fines imposed corresponding to the violations prescribed in this code.

Section 3G.04.20. Miscellaneous Provisions

1.All TODA Members are hereby encouraged to enroll and register with the Social Security System (SSS) and Philhealth.

2.Establishment of TODA Database. The TRU, in coordination with the Tricycle Franchising Board, shall establish and develop a centralized database system to provide timely and relevant information for policy formulation and policy concerns relative to the TODAs in Trece Martires City. The TRU shall regularly update the said centralized database system.

3.Creation of a Tricycle Planning and Franchising Information System. The

Tricycle Regulatory Unit in coordination with the City Planning and Development Office, Committee on Transportation and Trece Martires City Information Technology Office shall spearhead the creation of a tricycle planning and franchising information system. The information system will capture tricycle planning and franchising data that will provide a solid basis for determination, route rationalization and integration. Once established, the information system will enable the periodic evaluation of factors that warrant a review of the code or the implementing rules thereof.

4.Preservation. Nothing in this Code shall be construed to diminish the authority of the Sanggunian to issue, amend, revise, suspend, or cancel any permit and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe, or periodically adjust fares, or rates for the service provided in a zone or fixed route after hearing; prescribe and regulate zones or service in coordination with the barangay; fix, impose and collect periodically review and adjust but not oftener than once every three (3) years reasonable fees and other related charges in the regulation of tricycle-for-hire; establish and prescribe the conditions and quality of service to the riding public.

Section 3G.05. Final Provisions

1.*Appropriation*. The amount necessary to carry out the provisions of this Code shall be included and incorporated in the annual general appropriations of the City Mayor's Office.

2.*Separability Clause*. If for any reason, any part or provision of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected shall continue to be in full force and effect.

3.*Repealing Clause*. All Ordinances, Resolutions and Executive Orders or parts thereof, which are inconsistent with any provision of this Ordinance are hereby repealed or modified accordingly.

4.*Effectivity*. This Ordinance shall take effect after approval and publication in newspapers of general circulation in the province of Cavite.

Article H. Permit Fee for E-BIKES

Section 3H.01. Definitions. - When used in this Article,

(a)E-bikes are those classified and detailed in the Land Transportation Office (LTO) Administrative Order (AO) 2021 039. For purposes of this Article, all E bikes, operating and or being used, within the jurisdiction of Trece Martires City, irrespective of their LTO classification, needs to be registered before the Public Order and Safety Office (POSO).

(b)The Public Order and Safety Office (POSO) is a department created under the City Government of Trece Martires. One of its functions, is the registration of E-bikes within the jurisdiction of Trece Martires City, as provided in paragraph (e) hereof. It is mandated to maintain the list of E- bikes owners and update the same annually.

(c)The registration fee for E bikes shall be based on the number of E bikes registered.

Section 3H.02. Imposition of Fees. There shall be collected from the owner of pedaled tricycle and/or E-bike, operated within a city, a permit fee of Six Hundred Pesos (P600.00) per annum.

Other fees on E-bike registration:

PARTICULAR	Amount of Fee
1. Registration fee	P 300.00
2. Cancellation Fee	P 300.00
3. Inspection Fee	P 50.00

Section 3H.03. Time of Payment. - The imposed herein shall be due on the first day of February and payable to the City Treasurer within the first twenty (20) days of February of every year. For pedaled tricycle and/or E-bike acquired after the first twenty (20) days of February, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3H.04. Administrative Provisions. -

(a)A sticker shall be provided to the owner of the E bike, registered within the City.

(b)The Public Order and Safety Office (POSO) is the primary office, tasked on the registration of E-bike and shall keep a register of all E-bikes, containing information such as the make and brand of the E bike, the name and address of the owner and the number of the sticker issued.

(c)Failure to register the E-bike before the POSO, the same shall incur a fine of ONE THOUSAND PESOS (P1,000.00), per E-bike, which will be added on the registration fee thereof.

Article I. Permit Fee on Occupation or Calling Not Requiring Government Examination

Section 3I.01. Imposition of Fee. There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the city as follows:

1.Mayor's Permit

	OCCUPATION OR CALLING	Rate of Fee Per Annum
(a)	On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P 250.00
(b)	On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	P 250.00
(c)	On employees and Workers in food or eatery establishment	P 250.00
(d)	On employees and workers in night or night and day establishment	P 250.00
(e)	All occupation or calling subject to periodic inspection, surveillance and /or regulations by the City Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club/floor manager, Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	P 250.00

2.Mayor's Clearance Fee for every employment in another City, in the amount of Two Hundred Fifty Pesos (P250.00)

Section 3I.02. Exemption. All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 3I.03. Person Governed - The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

(a)Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:

(1)Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionary factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and/or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.

(2)Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardwares; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.

(3)Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.

(b)Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring a paying public.

(c)Employees and workers in food or eatery establishments such as but not limited to the following:

(1)Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari sari stores, and soda fountains;

(2)Stallholders, employees and workers in public markets;

(3)Peddlers of cook or uncooked foods;

(4)All other food peddlers, including peddlers of seasonal merchandise.

(d)Employees or workers in night or night and day establishments such as but not limited to the following:

Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.

In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.

(e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the city aside from those already specifically mentioned in Section P.02.

Section 3I.04. Time and Manner of Payment. – The fees prescribed in this Article shall be paid to the City Treasurer upon filing of the application for the first time and annually thereafter within the first thirty (30) days of January. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the city for its employees.

Section 3I.05. Surcharge for Late Payment. – Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of twenty five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

In case of change of ownership of the business as well as the location thereof from city to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit as required in this Article and pay the corresponding permit fee as though it were new business.

Newly hired workers and/or employees shall secure their Individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishment to starts working.

The individual Mayor's Permit so secured shall be renewed every 30th day of January of each year.

Section 3I.06. Administrative Provisions.

(a)The City Treasurer shall keep a record of persons engaged in occupation and/or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.

(b)Persons engaged in the above-mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the City Treasurer and to the City Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

Article J. Registration and Transfer Fees on Ruminants

Section 3J.01. Definition. For purposes of this Article, "ruminants" refer to hoofed mammals, including cattle, sheep, and goats; "large cattle" includes a two-year old horse, mule ass, carabao, cow or other domesticated member of the bovine family.

Section 3J.02. Imposition of Fee. The owner of a ruminant is hereby required to register said animal with the Office of City Agriculture for which a certificate of ownership shall be issued to the owner upon payment of a registration, branding and transfer fee before the Office of The City Treasurer, as follows:

REGISTRATION/BRANDING AND TRANSFER		Amount of Fee
(a)	For Certificate of Ownership	P 250.00
(b)	Goat Certificate of Ownership	P 150.00
(c)	For Certificate of Transfer	P 350.00
(d)	For Certificate of Private Brand	P 550.00
(e)	For City's Brand	P 100.00

The transfer fee shall be collected only once if a ruminant is transferred more than once in a day.

Section 3J.03. Time and Manner of Payment. The fee shall be paid to the City Treasurer upon registration, branding or transfer of ownership of the ruminant.

Section 3J.04. Administrative Provisions.

(a)The owner of a two (2) year old cattle or four (4) month old goat is hereby required to register the said cattle with the Office of the City Agriculture.

(b)The ownership of ruminant or its sale or transfer of ownership to another person shall be registered with the City Agriculture. All branded and counter branded animals presented to the City Agriculture shall be registered in a book showing among others the name and residence of the owner, and the class, color, sex, brand and other identifying marks of the ruminants. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.

(c) The transfer of ruminants, regardless of age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals and a reference by number to the original certificate of ownership with the name of the city issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the City Agriculture except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

Section 3J.05.Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article K. Fees on Impounding of Stray Animals

Section 3K.01. Definition. – When used in this Article.

(a)Astray Animal means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether tethered or not.

(b)Public Place includes national, city, or barangay streets, parks, plazas, and such other places open to the public.

(c)Private Place includes privately owned streets or yards, rice fields or farm lands, or lots owned by an individual other than the owner of the animal.

(d)Swine includes hogs or pigs

(e)Fowl includes chicken, duck, turkey and goose

(f)Large Cattle includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

Section 3K.02. Imposition of Fees. – Impounded animals shall be released to its owners only after paying the following fees from which 20% shall accrue to Animal Catchers, 20% shall accrue to barangay funds and 60% to city fund as mentioned in City Ordinance No. 2011-173

ASTRAY ANIMALS	Amount of Fee
(a)Large Cattle	P 1,000.00
(b)Dogs, goats, pigs, sheep	P 500.00
(c)Cats, fowls	P 300.00

Impounded animals claimed within 24 hours at the barangay impounding stations are free of charge of the poundage fee.

Section 3K.03. Time of Payment. The poundage fee shall be paid to the City Treasurer at the time of request, written or otherwise, before the request is granted.

Section 3K.04. Administrative Provisions.

(a)For purposes of this Article, the Barangay Animal Control Officers are hereby authorized to apprehend and impound astray animals in the duly designated areas in every barangay within 24 hours.

(b)Unclaimed animals after 24 hours shall be transferred to the City Impounding Facility of the city government under the responsibility of the Office of the City Agriculturist.

(c)Notices of impounding shall be posted immediately in conspicuous places within the respective barangays. Owners shall be given four (4) days to claim their impounded animals. The government has no responsibility in cases of natural death of impounded animals.

Article L. Fee for Registration of Ownership of Agricultural Machineries and Other Heavy Equipment

Section 3L.01. Definition. "Agricultural, Machinery and Heavy Equipment" refers to the machinery and equipment for the production, harvesting, processing, storage, manufacture, preserving, transporting and distribution of agricultural products. These includes, but not limited to, tractors and their attachments, power tillers, seeders, transplanters, windmills, harvesting machines, crop protection and maintenance equipment, irrigation equipment accessories, green houses and other thermal conditioning equipment, livestock equipment, slaughtering equipment meat and crop processing equipment, post harvest machines such as milling machines, dryers, threshers, grain and other strippers, agricultural transport machinery and storage facilities including cold storage, reefer vans and slaughter house. New agricultural includes newly imported as well as one that has not been used since its date of manufacture.

Section 3L.02. Imposition of Fee. The registration fee in the amount of Three Hundred Pesos (Php 300.00) for agricultural machineries, shall be paid to the City Treasurer which is inclusive of the cost of registration plate to be issued by the City Agriculture and Biosystems Engineer, shall be collected from the owner.

Section 3L.03. Time and Manner of Payment. The registration fee shall be paid to the City Treasurer upon registration of ownership of the agricultural machineries.

Article M. Permit Fee on Agricultural Machinery And Other Heavy Equipment for Rent

Section 3M.01. Imposition of Fee. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from owners/operators renting out said equipment in this city.

Agricultural Machinery /Heavy Equipment		Annual Permit Fee
(a)	Kuliglig and the like	P 200.00
(b)	Bulldozer	P 500.00
(c)	Forklift	P 500.00
(d)	Grader	P 500.00
(e)	Other similar machinery or heavy equipment not enumerated above	P 500.00

Section 3M.02. Time and Manner of Payment. The fees imposed herein shall be payable upon application for a Mayor's Permit.

Section 3M.03. Administrative Provision. The City Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and the name and address of the owner.

Section 3M.04. Applicability. This Article shall be no longer be applied or enforced in barangays where there is an existing ordinance dealing on the same subject matter. The Barangay Ordinance imposing such fees shall be the one to be enforced, provided, that the subject barangay ordinance shall have been reviewed by this Sangguniang Panlungsod and found not to be ultra vires; not contrary to existing laws; or not in contravention with the requsites of a valid ordinance.

Section 3M.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00).

Article N. Permit Fee on Storage of Flammable, Combustible or Explosive Substances

Section 3N.01. Imposition of Fee. There shall be collected from every person storing flammable, combustible or explosive substances for commercial purposes the following permit fee:

a)Storage of gasoline, naphthalene, diesel fuel, and similar products:

Less than 1,000 liters	P3,000.00
1,000 liters to 5,000 liters	5,000.00
5,001 to 10,000 liters	7,000.00
More than 10,000 liters	10,000.00

b)Storage of other flammable, combustible or explosive substances:

Less than 500 kilogram	P500.00
More than 500 but less than 1,000 kilogram	1,000.00
More than 1,000 kilogram	5,000.00

Section 3N.02. Time and Manner of Payment. The fee imposed herein shall be paid to the City Treasurer upon application of Mayor's Permit to store the above mentioned materials or substances.

Section 3N.03. Administrative Provisions.

1)No person shall store or keep at his place of business or elsewhere in this city any flammable, combustible or explosive substances without first securing a Mayor's permit. Gasoline, diesel fuel or naphthalene not exceeding the quantity of One Hundred (100) liters kept in the tank of motor vehicles or other mechanical engines shall be exempted from the permit fee herein imposed.

2) The Chief of the Fire Station, BFP, shall promulgate, the necessary rules and regulations for the proper storing of said materials or substances taking into consideration the provisions of PD 1185 (Fire Code of the Philippines) and its implementing rules and regulations.

Article 3N.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

Article O. Permit Fee for Temporary Use of Roads, Streets, Sidewalk, Alleys, Patios, Plazas and Playgrounds

Section 3O.01. Imposition of Fee. Any person who shall temporarily use or occupy the city-owned sidewalk or alley or portion thereof in connection with any construction works and other allowable purposes shall first secure a permit from the Business Permit and License Office and pay a fee of One Hundred Pesos (P100.00) for every square meter, or fraction thereof, per month or fraction thereof.

Section 3O.02. For ... garage, product display, tenting purposes, and similar business or trade undertakings, the payment shall be Three Hundred Pesos (P300.00) for every square meter per month or fraction thereof.

For wake and other charitable, religious and educational purposes, use and/or occupancy is exempted from the payment of permit fee provided a corresponding permit is secured prior to such use and/or occupancy.

Section 3O.03. Time and Manner of Payment. The fee shall be paid to the City Treasurer upon application of the Mayor's Permit thru the City Engineer.

Section 3O.04. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The City Engineer shall report to the City Treasurer the area occupied for purposes of collecting the fee.

Section 3O.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment upon discretion of the court.

Article P. Permit Fee on Circus and Other Parades

Section 3P.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of TWO THOUSAND FIVE HUNDRED (P2,500.00) per month on every circus and other parades using banners, floats or musical instruments carried on in this city.

Section 3P.02. Time and Manner of Payment. The fee imposed herein shall be due and payable to the City Treasurer upon application for a permit to the City Mayor at least five (5) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 3P.03. Penalty. – Failure to file the application for a permit from the City Mayor at least 5 days before of the scheduled date of the activity shall be fined in the amount of Three Thousand Pesos (P3,000.00) in addition to the fee to be paid.

Section 3P.04. Exemption. –Military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 3P.05. Administrative Provisions.

(a)Any persons who shall hold a parade within this city shall submit a written request to the City Mayor before undertaking the activity. For this purpose, the said written request shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.

(b)The Chief of Police of the TMCCPS and/or the Head of the Public Order and Safety Office (POSO), shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article, who shall also define the boundary within which such activities may be lawfully conducted.

Article Q. Permit Fee for the Conduct of Group Activities

Section 3Q.01. Imposition of Fee. Every person who shall conduct or hold any program, or activity involving the grouping of people within the jurisdiction of this city shall obtain a Mayor's permit therefor for every occasion of not more than five (5) days and pay the City Treasurer the corresponding fees in the following schedule:

KINDS OF ACTIVITY	Amount of Fee
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	P 1,500.00
2. Dances	P 1,500.00
3. Coronation and ball	P 1,500.00
4. Promotional sales	P 1,500.00
5. Other group activities	P 1,500.00

Section 3Q.02. Time of Payment. The fee imposed in this article shall be paid to the City Treasurer upon filing of application for permit with the City Mayor.

Section 3Q.03. Exemption. – Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly.

A copy of every permit issued by the City Mayor shall be furnished to the Chief of Police of the TMCCPS and/or the Head of the Public Order and Safety Office (POSO), who shall assign police officers and/or POSO personnel, to the venue of the program or activity to help maintain peace and order.

Article R. Permit Fee on Film-Making

Section 3R.01. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location filming within the territorial jurisdiction of this city.

KINDS OF ACTIVITY	Rate of Fee per Filming
a.Commercial movies	P 2,500.00
b.Commercial advertisements	P 2,500.00
c.Documentary film	P 2,500.00
d.Videotape coverage	P 2,500.00

In cases of extension of filming time, the additional amount required must be paid prior to extension to filming time.

Section 3R.02. Time of Payment. The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit five (5) days before location-filming is commenced.

Section 3R.03. Penalty. Failure to file the application for a permit from the City Mayor at least 5 days before of the scheduled date of the activity shall be fined in the amount of Three Thousand Pesos (P3,000.00) in addition to the fee to be paid.

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees

Section 4A.01. Imposition of Fees. There shall be collected the amount of One Hundred Twenty Pesos (P120.00) for the first 10 pages of Certified True Copy of Documents and an additional Twenty Five Pesos for every succeeding page.

Section 4A.02. Exemption. – The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litpart, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 4A.03. Time and Manner of Payment. The fees shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

Article B. Other Fees and Charges Involving Real Property Tax, Verification Fee, and Accountable Form

Section 4B.01 Imposition of Fees. There shall be collected fees from a person requesting a certain document issued by the Office of the City Treasurer. Listed below are the documents with it's corresponding fees:

TRANSACTION	FEES
Transfer Of Ownership	P 240.00
Certified Photocopy	P 120.00
Certified True Copy	P 120.00
Verification And Other Certifications	P 420.00
No Improvements	P 530.00
Reclass (below 500 sq.m)	P 1,600.00
Reclass (501-19,999 sq.m)	P 8.00
Reclass (2 has. and above)	P 20.00
Ocular Inspection Fee (additional transaction)	P 260.00

Section 4B.02 Time of Payment. The fee imposed in this Article shall be paid to the Office of the City Treasurer at the time of request and written otherwise, before the request is granted.

Section 4B.03 Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P 1,000.00) but not more than Five Thousand Pesos (P 5,000.00).

Article C. Tourism Fees

Section 4C.01. Definition.

Tourism related enterprises refer to facilities, services, and attractions involved in tourism, such as, but not limited to:

a)Travel and tours services;
b)Transport services, whether land, sea or air transportation;
c)Tour guides;
d)Adventure sport services involving such sports as mountaineering, scuba diving, and other sports activities or significant tourism potential;
e)Convention and wedding organizers;
f)Accommodation establishments including but not limited to hotels, resorts, apartelles, tourist inns, motels, pension houses, and homestay operators.
g)Tourism estate management services.
h)Restaurants, coffee shops, and other food related establishments (considered secondary tourism establishments);
i)Shops and department stores;
j)Sports and recreational centers;
k)Spas;
l)Museums and galleries;
m)Theme parks;
n)Convention centers;
o)Events Places;

Local Tourism Accreditation Certificate and Sticker – official document issued by the Office of the City Tourism Officer to a tourism related enterprises.

Section 4C.02. Imposition Of Fees.

There shall be collected an accreditation fee of Six Hundred Pesos (P600.00) on tourism and tourism related enterprises operating within the city for which a Local Tourism Accreditation Certificate and Sticker shall be issued upon payment thereof.

Section 4C.03. Time And Manner Payment.

After the required orientation by the Office of the City Tourism Officer, the Local Tourism Accreditation Certificate and sticker shall be paid to the Office of the City Treasurer.

Section 4C.04. Administrative Provisions.

a)The provision shall cover all new and existing tourism and tourism- related enterprise in the territorial jurisdiction of Trece Martires City, Cavite.

b)Any auxiliary facility (i.e. Cafe within a hotel compound) under a different business name shall be registered separately from the main business.

c)All registered and tourism related enterprises shall submit their Same- Day and Overnight Arrivals Reports to be eligible for renewing their registrations. This will also serve as the basis of their ecological fee.

d)All registered tourism and tourism-related enterprises shall be given priority in all capacity building and promotional programs of the Office of the City Tourism Officer, as well as the yearly awarding of Top Tourism Establishments given every year during the Tourism Week Celebration.

e)The amount of remittance of the Tourism Ecological Fee per establishment shall be based on the actual number of tourist visited on the establishment. Tourism Statistics data may be used for computing the amount to be paid by the said establishments.

Article D. Local Civil Registry Fees

Section 4D.01. Imposition of Fees. There shall be collected for services rendered by the City Civil Registrar of this city the following fees:

A. Marriage Related	
1.Marriage Registration Processing Fee	P200.00
2.Application for Marriage License Fee	P800.00
3.Marriage License Form Fee	P 200.00
4.Solemnization fee (City Mayor's Office)	P 650.00
5.Pre-Marriage Orientation and Counseling (PMOC) Fee (CMO – Population Program Service Div.)	P 300.00
6.Certification of Pre-Marriage Counseling (CMO – Population Program Service Div.)	P 200.00
7.Certified true copy of Certificate of Marriage (COM)	P 120.00
B. Birth Related Fees:	
1. Birth Registration Processing Fee (For Married and Unknown Father)	P 200.00
2. Birth Registration Processing Fee (For Not Married)	P 600.00
3.Certified true copy of Certificate of Live Birth (COLB)	P 120.00
C.Death Related Fees:	
1.Death Registration Processing Fee	P 200.00
2.Certified true copy of Certificate of Death (COD)	P 120.00
3.Burial Permit Fee	P 200.00
4.Transfer of Cadaver to other places (Office of the City Health Officer – OCHO)	P 200.00
5.Cremation Permit Fee (NEW) (Trece Martires Memorial Park – TMMP)	P 200.00
D.Legal Instrument Related Fees:	
1.Affidavit of Admission of Paternity Fee	P 1,300.00
2.Affidavit to Use the Surname of the Father (AUSF) Fee	P 1,300.00
3.Legitimation Fee	P 1,300.00
E.Adoption Registration Processing Fee	P 4,000.00
F.Court Decree Registration Processing Fee	P 4,000.00
1.Legal separation or divorce	
2.Naturalization	
3.Annulment of marriage, declaration of absolute nullity of marriage, court order setting aside the decree of legal separation	
4.Voluntary emancipation of minor	
5.Court decision recognizing or acknowledging natural children or Impugning or Denying such recognition	
6.Judicial determination of paternity affiliation	
7.Court decision or order on the custody of minors and guardianship	
8.Aliases	
9.Repatriation or Voluntary Renunciation of Citizenship	
10.Civil interdiction	
11.Declaration of presumptive death of the absent spouse, judicial declaration of absence	
12.Compulsory recognition of child, voluntary recognition of illegitimate child	
13.Appointment of guardian, termination of guardianship	
14.Judicial determination of filiations	
15.Judicial termination of the fact of reappearance of absent of spouse, if disputed	
16.Naturalization certificate, cancellation of Naturalization Certificate	
17.Separation of revival of property rights	
18.Emancipation of minor orphan	
19.Affidavit of reappearance	
20.Acknowledgment	
21.Acquisition and ratification of artificial insemination	
22.Authorization and ratification of contract marriage	
23.Option to elect Philippine citizenship	
24.Partition and distribution of properties of spouses, child's presumptive legitimacy	
25.Marriage settlement and any modification thereof	
26.Repatriation document	
27.Voluntary emancipation of minor	
28.Waiver of rights, in cession on absolute community of property	
Other similar registrable documents	
G. Imposition of Fees under R. A. 9048/10172	
1.Filing fee for correction of entry	P 1,000.00
2.Filing fee for registration of new name (RA 9048)	P 3,000.00
3.Correction of Clerical Error (CCE – RA 10172)	P 3,000.00
4.Other fees related to Petition for Change of First Name (CFN) and Correction of Clerical Error (CCE) in accordance with Republic Act 9048/10172:	
a.Processing fee	P 600.00
b.Posting fee	P 200.00
c.Certificate of Finality	P 300.00

Southern Sparkle News

H. Supplemental Report Fee	P 800.00
I.Advance Submission of Document	P 500.00
J. Endorsement Fee	P 500.00
K. Out of Town Processing Fee	P 500.00
L. Batch Request Query System (BREQS) Fee	P 100.00
M.Socialized Fee	P 1,000.00

Section 4D.02. Exemptions. – The fees imposed in this Article shall not be collected in the following cases:

(a)Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.

(b)Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.

(c)Burial permit of an indigent, per recommendation of the City Mayor.

Section 4D.03. Time of Payment. – The fees shall be paid to the City Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 4D.04. Administrative Provision. – A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article E. Sanitary Inspection Fee

Section 4E.01. Imposition of Fee. – There shall be collected the following annual fees from each business establishment in this city or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

Characteristics	Asset Size	Rate of Fee per Annum
Micro and Cottage Industries	100,000 and below	300.00
Small scale Industries	100,001 to 500,000	400.00
Medium-scale Industries	500.00 to 5,000,000	700.00
Large scale Industries	over 5,000,000	800.00

Section 4E.02. Time of Payment. – The fees imposed in this Article shall be paid to the City Treasurer upon filing of the application for the sanitary inspection certificate with the City Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4E.03. Administrative Provisions. –

(a)The City Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

(b)The City Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

Article F. Service Fees for Health Examination

Section 4F.01. Imposition of Fee. – There will be collected a fee of Three Hundred Pesos (P300.00) from any person who is given a physical examination by the City Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of One Hundred Pesos (P100.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the City Health Officer.

Section 4F.02. Time of Payment. – The fee shall be paid to the City Treasurer before the physical examination is made and the medical certificate is issued.

Section 4F.03. Administrative Provisions. –

(a)Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.

1.Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.

2.Public swimming or bathing places.

3.Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.

4.Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.

5.Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.

6.Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

(b)Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.

(c)The City Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 4F.04. Penalty. A fine of One Thousand Pesos (P1,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article G. Service Fee for Garbage Collection

Section 4G.01. Imposition of Fee. – There shall be collected from every residential (households) and operator of a business establishment, an annual garbage fee in accordance with the following schedule:

KINDS OF ESTABLISHMENTS		Amount of Fee Per Annum
Residential		P 350.00
Market Stalls and Sari-sari Store		P 350.00
Hotels, Apartments, Motels and Lodging Houses		
a. b.	Not more than 100 sq. m. (lot area) More than 100.00 sq. m. (lot area	P 1,500.00 P 2,500.00
Restaurants, Day and Night Clubs, Cafes, and eateries		P 3,000.00
Other business not mentioned above		P 1,500.00

Section 4G.02. Time and Manner of Payment. – The fees prescribed in this Article shall be paid to the City Treasurer as follows:

1.For Residential (households), the garbage fee will be paid, together with the real property tax due on the residential lot, with or without declared improvement, on or before the 10th day of December for each year.

Failure to pay the said garbage fee on the due date stated above, shall be subjected with 25% surcharge on top of the garbage fee.

2.For business establishment as above mentioned, the garbage fee will be included in the business permit fees, which is due on or before the 20th day of January of each year.

Failure to pay the said garbage fee on the due date stated above, shall be subjected with 25% surcharge on top of the garbage fee.

3.If the business establishment as above mentioned, has its own private accredited garbage hauler, it will be exempted from the collection of garbage fees. The BPLO and CENRO are directed to check and implement that the business establishment above mention should declare their private garbage hauler and that the latter paid its garbage accreditation hauler fee, with the issued Certificate of Accreditation.

Section 4G.03. Administrative Provisions.

(a)The owner or operator of the abovementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.

(b) The personnel from the Office of the City Environment and Natural Resources Officer (CENRO) shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.

Article H. Accreditation Fee for Garbage Hauler, Hazardous Waste Hauler, Desludging Company and Scrap Hauler

Section 4H.01. Imposition of Fee. There shall be collected from every person engaged in the business of garbage hauling services whose base of operation is within the City, an accreditation fee of Twenty Five Thousand pesos (P25,000.00) and a permit fee of Five Hundred Pesos (P500.00) per truck per annum. Renewal fee of Ten Thousand Pesos (P10,000.00) and a permit fee of Five Hundred Pesos (P500.00) per truck per annum. The fee imposed herein shall not be collected from operators of hauling and trucking services whose trucks merely pass this City.

Section 4H.02. Time and Manner of Payment. The fee imposed herein shall be paid to the City Treasurer upon application for a Mayor's Permit to provide private garbage hauling services in the city. In the succeeding year, the fee shall be paid within the first twenty (20) days of January of every year unless extended, in case of renewal thereof.

Section 4H.03. Administrative Provisions.

1) The Certificate of Accreditation shall be issued after payment of the required fee.

2)In hauling of garbage, the weight capacity of roads and bridges shall be carefully observed.

3)Haulers shall observe proper loading of garbage.

4)All trucks must be properly covered to prevent garbage spillage.

5) The Mayor's Permit shall be carried by the permittee at all times and shall be presented to the authorities concerned upon the latter's demand.

Section 4H.04. Penalty. Any violation of the provisions of this Article shall be punishable with a fine of not less than One Thousand Pesos(P1,000.00) but not more than Five Thousand Pesos (P5,000.00).

Article I. Office of the City Environment and Natural Resources Officer Compliance Monitoring Fee

Section 4I.01.Imposition of Fee. There shall be collected from commercial and industrial establishment within the City, a OCENRO Compliance Monitoring Fee of Eight Hundred pesos ((P 800.00) per annum.

Section 4I.02.Time of Payment. The fee imposed herein shall be included on the business permit fee. In the succeeding year, the fee shall be paid within the first twenty (20) days of January or every year unless extended, in case of renewal thereof.

Section 4I.03.Administrative Provisions.

1. A Certificate of Compliance will be issued upon payment of the fee at the City Treasurer's Office.

Section 4I.04.Penalty.

Any violation of the provisions of this Article shall be punishable with a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00).

Article J. Fee for Certificate of No Objection to Cutting of Trees

Section 4J.01. Imposition of Fee. There shall be collected certain fee from the issuance of Certificate of No Objection for Tree Cutting for every tree to be cut by the person requesting the certificate.

Small sized Tree	P	100.00/tree
Medium sized Tree	P	200.00/tree
Large-sized Tree	P	300.00/tree

Section 4J.02.Time of Payment. The fee imposed in this Article shall be paid to the City Treasurer prior to the issuance of Certificate of No Objection for Tree Cutting and Endorsement letter to Provincial Environment and Natural Resources Office (PENRO).

Section 4J.03.Administrative Provisions. The City Environment and Natural Resources shall be the responsible office in implementing these provisions.
In case of chainsaw, without the necessary permit being used in tree cutting, said equipment shall be confiscated, if no presentation of chain saw permit was provided.

The owner of the chainsaw is given 15 days to pay the penalty of not less than One Thousand (P1,000.00) but not more than Five Thousand Pesos (P5,000.00) for its failure to provide the chain saw permit and the chainsaw will be return to the owner upon payment of penalty.

Failure to pay the penalty fee within the prescribed period, the confiscated chain saw shall be turnover in favor of the City Government of Trece Martires.

Article K. Dog and Cat Registration Fee

Section 4K.01. Imposition Fee – There shall be collected/imposed from every owner of the dog or cat an annual registration fee of sixty pesos (P60.00) for every owned dog or cat within the territorial jurisdiction of this city.

Section 4K.02. Time of Payment – The fee shall be paid to the City Treasurer annually or upon acquisition in close coordination with the Office of the City Agriculturist and the Office of the City Veterinarian.

Section 4K.03. Administrative Provisions.

1.Dog and Cat Registration or Licensing - Every dog or cat shall be registered by their owner regardless of age or upon acquisition and every year thereafter. Unvaccinated dogs or cats registered after reaching the age of 3 months and 3 months old and above not previously registered shall be vaccinated upon registration.

The registration officer shall provide the owner with a certificate of registration with registration ID for the dog or cat as proof of registration. All unregistered dogs or cats, regardless of age, shall not be entitled to any veterinary assistance, vaccination, or other services offered by the City Government until duly registered.

2.Elimination of Unregistered Dog – Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the City Rabies Control Authority or vaccinated under the provisions of Section 3 (1).

The City Veterinarian and the City Agricultural Officer is tasked to determine the age of the dogs.

3.Reporting of Biting Incidents – The owner of a dog or cat which has bitten or scratched any person and the person who has been bitten or scratched shall, within 24 hours of the occurrence, report the incident to the City Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the City Rabies Control Authority for investigation.

4.The owner of a dog or cat which has bitten or scratched any person shall be responsible for all the treatment and dog or cat examination.

Section 4K.04. Penalty – Any dog or cat owner who fails to abide by any of the provisions of this ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2,500.00) Pesos.

Section 4K.05. Exemption – The above provisions will not apply during the free mass dog and cat vaccination program of the City Government.

CHAPTER V. CITY CHARGES

Article A. Rentals of Personal and Real Properties Owned by the City

Section 5A.01. Imposition. The following rates of rental fees for the use of real and personal properties of this city shall be collected:

1. Real Property

Item	REAL PROPERTY	Rate of Rental
1)	Peoples Park Gymnasium and its accompanying open spaces	P 135,000.00 for Nine (9) hours use but should not lower than 4.5 hours Plus, P 10,000.00 for succeeding hour
2)	Amphitheater and it accompanying open spaces	P 26,700.00 hours use but should not lower than 4.5 hours
3)	Forest Park Pavillion and its accompanying open spaces	P 9,000.00 for Nine (9) hours use but should not lower than 4.5 hours
4)	Command Center Function Hall	P 32,000.00 for Nine (9) hours use but should not lower than 4.5 hours

2.Personal Property

a.Chairs P 10.00 per chair but minimum of 50 chairs
b.Tables P 50.00 per table but minimum of 10 tables

c.LED Wall in Market Area	Short Term (per day)	Long Term (per month)
1.Commercial/ Industrial	P 1,000.00	P 20,000.00
2.Institutional	P 750.00	P 10,000.00

Each approved LED wall content shall have a maximum airtime of ten (10) seconds per play. Materials exceeding the 10-second duration shall be considered as additional airtime units and shall incur corresponding additional charges.

Example:

A 12 second material will be charged as two (2) airtime units.
A 20-second material will be charged as three (3) airtime units.

The total frequency of plays shall not be less than 140 seconds of exposure per day, equivalent to approximately fourteen (14) plays daily.

d.Rental of Sound and Lights System

There shall be collected a daily (8 hours) rental fee at the following packages for the use of Sound and Light System owned by the City Government.

Sound System Packages:

a)Basic Indoor Sound System P 3,000.00
(Ideal for meeting, seminars, small ceremonies)
Inclusions:
Mobilization and Setup of 2 Professional Speakers,
1 Wireless Microphone,
1 Audio Mixer 1 Laptop
1 LGU Sound Technician)
Exclusions: Electrical Supply

b)Public Address System P 15,000.00
(Ideal for concerts, large gatherings, festivals,
town halls) Inclusions:
Mobilization and Setup of 6 Speakers, 2 Subwoofers, 2 Monitors, Cables,
2 Wireless Microphone, 4 Speaker Stands,
2 Microphones Stands, 1 Audio Mixer 1 Laptop; 2 LGU Sound Technician)
Exclusions: Electrical Supply

c)Mobile Sound System P 7,000.00
(Ideal for processions, motorcade, parade and remote areas)
Inclusions:
Mounted Setup of 2 Speakers, 2 Subwoofer,
1 Audio Mixer, 2 Cargo Ratchet, Cables,
1 Wireless Microphone; 1 LGU Sound Technician,
Vehicle and Fuel, Driver, Generator and Fuel)

d)Lights – Add on for Packages a b & c P 2,500.00

Inclusions:
(Incl. Mobilization and Setup of 16 LED Lights, 1 Controller;
1 LGU Light Technician) Exclusions: Electrical Supply

Special Charges:

a) Overtime Fee – a universal charge of ₱ 1,100.00 per hour shall be imposed for every hour or fraction thereof exceeding the daily (8 hour) rental period.

b) Refundable Deposit: - The corresponding deposit shall be collected upon reservation is fully refundable upon certification of no damage or loss by the Office of City Engineer:

Deposit for Sound System Package A - ₱ 2,000.00
Deposit for Sound System Package B - ₱ 8,000.00
Deposit for Sound System Package C - ₱ 3,000.00

Exemptions and Discounts:

The following entities shall be entitled to discounts on the base fee of all packages:

100% Exemption to Payment – Official functions of Internal LGU Departments
50% Discount – Official, non-income generating programs of LGU, and Public Schools/SUCS.

Section 5A.02. Time of Payment. The fees imposed herein shall be paid to the City Treasurer or duly authorized representative, before the use or occupancy of the property.

Section 5A.03. Penalty. For every damages incurred, for the used of the above real or personal property of the City, the lessee shall pay the cost of the replacement of the damaged property, but which cost should not be lower than One Thousand Pesos (P1,000.00).

Article B. Charges for Parking

Section 5B.01. Imposition of Fee. There shall be collected fees for the use of city owned parking area or designated streets for pay parking in accordance with the following schedule:

<table>
<tr><th colspan="2">NATURE</th><th>DAILY RATES</th></tr>
<tr><td colspan="3">A) Day Parking Rates</td></tr>
<tr><td></td><td>Vehicle Type:</td><td></td></tr>
<tr><td></td><td>Tricycle
Passenger Passenger Jeepneys/AUV/Van
Passenger Bus
Multicab and the like</td><td>₱ 20.00
₱ 40.00
₱ 80.00
₱ 30.00</td></tr>
<tr><td colspan="3">Towing/ clamping fee of P1,000.00 shall be collected from owners of vehicles who shall violate this Article.</td></tr>
</table>

Section 5B.02. Time and Manner of Payment. The fees herein imposed shall be collected daily by the authorized collector/representative from the Office of the City Treasurer on a day to day basis. Authorized collector/representative must wear the proper identification cards for distinction.

Section 5B.03. Penalty. Any violation of the provisions of this article shall make the owner/driver liable with the following fines: ₱ 200.00 for the First Offense; ₱ 300.00 for the Second Offense and for the Third Offense and Succeeding Offenses ₱ 500.00 fine.

Article C. CITY HOSPITAL SERVICE FEES

OFFICE OF THE CITY HOSPITAL ADMINSTRATOR (TRECENO MEDICAL PAVILLION)

Section 5C.01. Imposition of Fee. There shall be collected from any person who is given a medical or physical examination by Office of the City Hospital Administrator (Treceño Medical Pavilion), or his authorized representative, the following fees:

1.Service Fee Medical and Physical Examination ₱350.00
FCG Fee
2.Issuance of Medical Certificate ₱ 200.00
3.Issuance of additional copy of Medical Certificate ₱ 50.00
4.Issuance of the Certified True Copies of Medical Abstract ₱ 200.00
5.Issuance of the additional copy of Certified True ₱ 62.50
Copies of Medical Abstract

Section 5C.02. Time and manner of payment. The fees shall be paid to the City Treasurer at the time of the request, for the issuance of a copy of any hospital record or document.
The following are the additional charges to be imposed by Treco Martires Pavillon :

1.One Hundred Fifty Pesos (P150.00) for using appliances not provided by the hospital such as electric fan, laptop, hair blower, electric kettle, rice cooker and the like except mobile phones.

Hospital and Medical Supplies:

ITEM DESCRIPTION	UNIT PRICE
Acetylcystine 600 mg sachet	48.40
Amlodipine 10mg tab	2.20
Amlodipine 5mg tab	1.65
Ampicillin 500mg vial	60.50
Aspirin 325mg	6.05
Aspirin 80mg tab	2.48
Atropine sulfate 1mg/amp	399.30
Betahistine 8mg tab	6.05
BT set	127.05
Calcium gluconate 110mg/ml/vial	212.96
Cefuroxime 500mg tab	25.85
Cefuroxime susp. 120mg 50ml /btl	217.80
Cefuroxime vial 750mg	54.45
Celecoxib 200mg cap	36.30
Cetirizine 10mg tab	2.20
Cetirizine drops btl	84.70
Cetirizine syrup 5mg/5ml btl	84.70
Clonidine 150mcg tab	9.90
Clonidine 75mcg tab	3.30
Clopidogrel 75mg tab	3.63
Co-Amoxiclav 250/62.5mg susp btl	235.95
Co Amoxiclav 500/125mg tab	55.28
D5 0.3 NACL 1L	137.50
D5 0.3 NACL 500cc	133.10
D5 IMB 500cc	137.50
D50-50	67.65
D5 R 1L	137.50
D5NM 1L	137.50
Diazepam 5mg/ml amp	242.00
Digoxin 0.5mg/amp	1512.50
Diphenhydramine 50mg cap	11.17
Diphenhydramine 50mg/ml amp	132.00
Diphenhydramine 50mg/ml cap	11.17
Distilled water for injection / btl	59.40
Epinephrine 1mg/amp	129.20
Foley catheter F14	127.05
Foley catheter F16	127.05
Foley catheter F18	127.05
Furosemide 10mg amp	29.96
Furosemide 20mg	3.30
Gloves (clean)	5.78
Gloves (disposable s/) / pc	5.76
Gloves (sterile 56 1/2) / pc	17.33
Glucosure autocode strip	26.40
Haloperidol 50mg/amp	641.30
HNBB amp	48.40
Hydrocortisone 100mg/vial	66.00
Hydrocortisone 10g cream	440.00
Hyosine 10mg tab	3.96
Insulin regular	883.30
Insulin syringe (gauge 29) 1/2'	1.10
Insyte gauge 20	107.69
Insyte gauge 22	107.69
Insyte gauge 24	107.69
Insyte gauge 26	126.50
Ipratropium+salbutamol neb	22.00
Isosorbide dinitrate 5mg tab	281.05
Lagundi 300mg tab	3.30
Lagundi 600mg tab	5.50
Lancet	5.50
Leukoplast 1'	19.80
Leukoplast 2'	23.10
Levofloxacin 500mg tab	42.35
Lidocaine 5% soln 1g/50ml	70.79
Loratadine 10mg tab	3.85
Loratidine 10mg tab	3.85
Losartan 100mg tab	3.85
Losartan 50mg tab	2.20
Macroset	80.30
Mannitol vial	346.06
Measuring cup	18.15
Mefenamic acid cap 500mg	1.65
Methylprednisolone 4mg tab	19.97
Metoclopramide 10mg/ml amp	42.35
Metoclopramide 5mg/ml amp	49.35
MgSO4 1g/ amp	55.66
MgSO4 5g/10ml/vial	59.29
Micropore 1'	48.40
Microset	85.80
Multivitamins cap	8.80
Multivitamins syrup btl	72.60
Mupirocin ointment	242.00
Nalbuphine HCL 10mg amp	302.50
Nebulizer kit	145.20

Neoflon	110.00
Nicardipine 25mg/10ml/amp	765.93
Noradrenaline 2mg amp	698.50
Omeprazole 20 mg cap	26.40
Omeprazole 40mg cap	50.82
Omeprazole vial 40mg/10ml	104.50
Oxygen (per use)	550.00
Oxygen cannula (adult)	84.70
Oxygen cannula (pedia)	84.70
Paracetamol 125mg/5ml 60ml btl	25.41
Paracetamol 250mg/5ml 60 ml btl	24.20
Paracetamol 500mg/tab	1.32
Paracetamol amp	48.40
Paracetamol drops 100mg/ml 15ml btl	22.99
PNSS 1L	137.50
Prednisone tab	8.47
Ranitidine 150mg/ml amp	30.25
Salbutamol neb 2.5 mg/2.5ml	21.78
Simvastatin 20mg tab	9.68
Simvastatin 40mg tab	12.10
Saluset	242.00
Sterile gauge 4"x4"	6.33
Syringe 10cc	9.57
Syringe 1cc	16.23
Syringe 3cc	9.08
Syringe 5cc	9.08
Tongue depressor /pc	3.30
Tranexamic acid 500mg amp	20.57
Tranexamic acid amp	93.50
Urine bag	68.97
Vitamin C 500mg tab	5.50
Vitamin C drops / btl	96.00
Vitamin C syrup / btl	121.00
Wee bag	22.28
Zinc sulfate drops / btl	84.70
Zinc sulfate syrup / btl	54.45

Section 5C.03. Time and Manner of Payment. The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

The price of Hospital and Medical Supplies are subject to ten percent (10%) increase annually.

Article D. City Health Center Service Fees

Section 5D.01. Imposition of City Health Center Service Fees

The following schedule of fees is hereby imposed for services of facilities rendered by the Trece Martires City Health Center Ordinance 2023-181

LABORATORY EXAMINNATION FEES	
TEST	**AMOUNT**
FBS	100.00
Cholesterol	120.00
Triglycerides	120.00
Uric Acid	100.00
BUN	100.00
Creatinine	100.00
Lipid Profile	530.00
SGPT/ALT	140.00
SGOT/AST	140.00
Urinalysis	50.00
Fecalysis	50.00
Urine Preg. Test	120.00

X-RAY PROCEDURE		AMOUNT
Skull	AP/Lateral	400.00
	Oblique	250.00
	Tangential	300.00
	Towne View	300.00
	Waters View	300.00
Nasal Bone		310.00
Mastoid Series	Towne/Shuller	585.00
Optic Foramen		405.00
Orbit	1 side	385.00
Paranasal Sinuses		430.00
Facial Bone		470.00
Temporo-Mandibular	Towne	
Joint	Both sides (open Close)	660.00
Mandible	Both sides	405.00
Maxillary	AP/Lat/Caldwell/Waters	470.00
Sella Turcica		275.00
Cervical Spine	AP/Lateral	400.00
	AP/Lateral/Oblique	500.00
Neck		320.00
Chest	PA	230.00
	Lateral	200.00
	PA/Lateral	350.00
	Lateral Decubitus	300.00
	Oblique	200.00
	Child PA/Lateral	300.00
	Spot	200.00
	Apicolordotic View	242.00
	Babygram	330.00
Thoracic/ Rib cage	Thoracic cage	265.00
	Thoracic cage AP/Lateral/Oblique	330.00
	Oblique	265.00
	Lateral	265.00
Thoraco-Lumbar	AP/Lateral	440.00
	Dorsal Vertebrae	220.00
	Oblique	265.00
Lumbo-sacral	Lumbo Vertebrae AP/Lateral	430.00
	Lumbo-sacral AP/Lateral	400.00
	Lumbo-sacral AP/Lateral/Oblique	470.00
	Oblique	265.00
Shoulder One View		198.00
	Internal & External	264.00
	AP/Lateral	330.00
Lower and Upper Extremities	AP/Lateral	300.00
	Oblique	264.00
Sunrise View	AP/Lateral	220.00
Sacrum	AP/Lateral	330.00
Skeletal Survey		935.00
Scoliosis Series		715.00
Pelvis	AP	220.00
	Frog Leg	220.00
Hip Joint	AP	265.00
	AP/Lateral	330.00
Coccyx		242.00
Sacro-coccygeal Joint		420.00
Pelvimetry		440.00
Plain Abdomen Adult		
	Upright and Supine	430.00
	Lateral Decubitus	430.00
	Lateral	300.00
Child		
	Upright and Supine	400.00
	Lateral	250.00
Plain KUB		360.00

ULTRASOUND EXAMINATION	AMOUNT
Abdominal Aorta	450.00
Appendix	500.00
Axillary(unilateral)	1,300.00
Axillary(bilateral)	2,600.00
Biophysical scoring	850.00
Breast (one side)	880.00
Breast (bilateral)	1,500.00
Breast with Birads	1,750.00
Cervical length	250.00
Cervical (bilateral)	1,500.00
Chest with mapping	2,500.00
Chest (one side)	660.00
Chest (bilateral)	1,300.00
Gallbladder	450.00
HBT	850.00
HBT with Pancreas	1,300.00
Inguinal (bilateral)	1,100.00
Inguinoscrotal(bilateral)	1,300.00
Kidneys (bilateral)	550.00
KUB	750.00
KUB with Prostate	900.00
Liver	450.00
Lower Abdomen (kidneys/UB/pelvic/prostate)	1,250.00
Musculoskeletal (MSK)	850.00
Neck	1,500.00
Neck with Tirads	1,750.00

Pancreas	450.00
Pelvic/Transabdominal (Pregnant)	450.00
Pelvic (Non-Pregnant)	550.00
Prostate	600.00
Scrotal (bilateral)	1,000.00
Spleen	450.00
Thyroid	800.00
Transabdominal	450.00
Transrectal	1,000.00
Transvaginal	750.00
Umbilicus	850.00
Upper abdomen (liver/GB/pancreas/spleen)	1500.00
Urinary bladder	450.00
Whole abdomen	1,800.00
One Organ	450.00

OTHER HEALTH SERVICES	AMOUNT
Tooth Extraction	200.00
Tooth Cleaning	500.00
Tooth Filling	500.00
Wound Dressing	120.00
Wound Suturing	150.00
Animal Bite 1st Visit	600.00
Animal Bite 2nd,3rd, 4th visit	300.00
Tetanus Injection	90.00
Newborn Screening	1,800.00

Section 5D.02. Time and Manner of Payment. – The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Section 5D.03. Exemptions. – upon approval by the City Mayor, a resident may be exempted from the payment of any or all fees in this schedule.

Article E. Cemetery Charges Rental Fee for City Cemetery Lots

Section 5E.01. Imposition of Fees. There shall be collected the following rental fees for the lease of cemetery lots owned and operated by the city government.

A.Rental Fees in Public Cemetery located at Brgy. Luciano (For renewal every five (5) years)

1.Apartment-type Niche
a.Bottom Niche — P 5,000.00
b.Upper Niche — P 4,500.00
2.Lot only 5 sq.m. (2m x 2.5m) — P 3,000.00

B.Interment Clearance — P 200.00

1. Non resident of Trece Martires City a fee shall be collected from the relatives within the 1st degree of consanguinity. — P 5,000.00

Section 5E.02. Time of Payment. The fee shall be paid to the City Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary.

Section 5E.03. Renewal of Lease. In case the lessee intends to renew the lease after its termination, he must inform the Office of the City Planning within thirty (30) days before the expiration and shall pay the corresponding rental fees.

It shall also be the duty of the Office of the City Treasurer to prepare and submit to the City Mayor a list of the leases that are to expire five days prior to the expiration date. The Office of the City Treasurer shall send a reminder to the lessee of the expiration of the lease, two weeks prior to the expiration date of the lease.

Section 5E.04. Surcharge for Late Payment of Renewal Fee. Before the expiration of five year lease/rent on the lots or apartment niche the Office of City Planning and Development Coordinator shall send written notice to the lessee to pay the renewal fee on the due date. Failure to pay the renewal fee prescribed in this Article within the time required in the written notice sent to the lessee at the last given registered address shall subject the lessee to a payment of the surcharge equivalent to Twenty Five percent (25%) of the original lease amount due. Such surcharge shall be paid at the time and in the same manner as the lease amount due.

Section 5E.05. Disposal of Bones/ Cadaver. If the lessee fails to pay the renewal fee and the surcharges if any, within One (1) year from written notice thereof the Office of City General Services Officer may dispose the said bones or cadaver as it deems fit. The lots or apartment niche may now be offered for a new lease agreement.

Section 5E.06. Interest for Late Payment. In addition to the surcharge imposed herein, there shall be imposed an interest of five percent (5%) per annum from the due date until the fee is fully paid.

Where an extension of time for the payment of the fee has been granted and the amount is not paid in full prior to the expiration of the extension, the interest above mentioned shall be as added on the unpaid amount from the date it becomes originally due until fully paid.

Section 5E.07. Administrative Provisions.

Permit to Construct. Any construction of whatever nature in the public cemetery, whether temporary or perpetual use shall only be allowed upon issuance of the corresponding Mayor's Permit upon recommendation of the City Planning Officer.

Register. The Office of the City Planning and Development Coordinator shall keep a registry of lease of the cemetery, together with such additional information as maybe required by the Sangguniang Panlungsod.

Section 5E.08. Penalty. Any Violation of the provisions of this Article shall be punishable with a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00) or an imprisonment of not less than One (1) Month but not more than Six (6) Months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE F. Fees and Charges in Trece Martires Memorial Park (TMMP)

Section 5F.01. Definition of Terms. Terms used in this Article shall mean:

Ashes the remains of the dead human body after cremation or disintegration.

Bone Remains includes materials such as skeletons, individual bones and bone fragments or teeth.

For Purposes of this article up to 4th consanguinity or affinity level –between people who have four common ancestors in the previous generation. The degree of consanguinity is for, as there are four generation separating them. The fourth consanguinity includes parents, grand parents, great grand parents, great great grand parents, spouse, children, siblings, grand children, great grand children, great great grand children, nieces or nephews, grand nieces or nephews, aunts or uncles, great grand aunt or uncles.

Casket A rigid container for the interment of human remains. May be made of wood or metal.

Columbarium it is a permanent structure with in-built spaces that house inurned cremated remains.

Columbarium Vault is a structureholding funerary urns that contains cremated remains of the dead

Disinterment/Removal The recovery of human remains by exhumation, disentombment or disinurnment.

Entombment The act of placing human remains in a crypt.

Interment Final disposition of human remains or bones by burial in the ground, entombment in a mausoleum, or placement of cremated remains in a niche (inurnment).

Inurnment - The act of putting cremated remains in an urn and placing the urn in a niche.

Lot/Burial Space Lot and Burial Space shall be used interchangeably, and shall be defined as a space within the cemetery used or intended to be used for earth burial and containing two or more graves.

Mausoleum A building that houses crypts for interment.

Memorial Park/Cemetery The term Memorial Park and Cemetery shall be used interchangeably and is hereby defined as a place or area set apart for interment of the dead by burial in the earth or entombment in a mausoleum, niche or columbarium and all walks, drives and grounds set aside for meditation and other natural ornamentation.

Niche/Crypt A concrete enclosure for entombment.

Non Resident A person who is not registered to the Commission on Election (COMELEC) and not legally entitled to cast a vote in Trece Martires City. This include persons living in Trece Martires but not registered voters.

PCF Perpetual Care Fund, a onetime fee collected from the buyers/lessee which shall be set aside in a trust fund. It will be used for the maintenance of the memorial park.

Residenta person who is registered to the Commission on Election (COMELEC) and legally entitled to cast a vote.

TMMP Trece Martires Memorial Park

Vault A concrete outer burial container which is designed for placement in the grave space around the casket.

For Cadaver or those dead bodies to be buried/interred for the first time

Consagunity is which is a relationship by blood; Affinity is defined as that which is a relationship by marriage.

1st degree spouse and children
2nd degree siblings

3rd degree - nephew and nieces; aunt and uncle

4th degree - The fourth consanguinity includes parents, grand parents, great grand parents, great great grand parents, spouse, children, siblings, grand children, great grand children, great great grand children, nieces or nephews, grand nieces or nephews, aunts or uncles, great grand aunt or uncles.

Section 5F.02. Imposition of Fees. There shall be collected the following fees for the use of funeral services within TMMP as follows:

a)Funeral Services:	
1)Funeral Service (Package 1) residents only	P 17,500.0
2)Funeral Service (Package 2) non-residents	P 22,500.00
3)Pull-Out Fee	P 1,000.00
4)Cadaver Pick-Up (outside Trece Martires City)	P 100.00/km
b)Cremation Services: (20% Discount for PWD, and Senior Citizen)	
1)Residents of Trece Martires City	
i.Children (0 to 59 months)	P4,000.00
ii.Age 5 years old and above	P10,500.00
iii.Age 16 and above	P 12,500.00
2)Non Residents of Trece Martires City	
i.Children (0 to 59 months)	P6,500.00
ii.Age 5 years old and above	P 14,500.00
iii.Age 16 and above	P 17,500.00
3.Cremation Permit Fee P200.00	
3)Additional Payment for Saturday, Sunday, and Holiday	P 2,000.00
4)Cadaver Pick-Up (outside Trece Martires City)	P 100.00/km
5)Pet Cremation (w/ 1 day viewing and free urn)	P 8,000.00

c)**Rental and Interment Services good for Five (5) years only and renewable every Five (5) years:**

1) Lots Only	
a. 6 sq.m. (2m x 3m) lot	P 16,000.00
b. Interment Fee	P 1,000.00
c. Perpetual Care Fund (PCF)	P 3,000.00
2. Deceased Non resident may be interred in the Lots only as long as the Non-resident is related to a Trece Martires City resident up to 2nd degree of consanguinity	P18,500.00
3. Condo Type Apartment Niches	
a. 1st to 2nd Floor	P7,700.00
b. 3rd to 5th Floor	P7,200.00
c. Interment Fee	P1,000.00
d. Perpetual Care Fund (PCF)	P1,500.00
4. Deceased Non-resident may be interred in the Condo Type Apartment Niches as long as the Non resident is related to a Trece Martires City resident up to 2nd degree of consanguinity	P 10,500.00
5. Angel's Paradise	
a. 1m x 1.5m lot	P4,500.00
b. Interment Fee	
Parent/s or guardian/s of the minors must be	P100.00
a resident and shall provide the necessary documents	P1,200.00
c. Perpetual Care Fund (PCF	
6. Pet Cemetery	
i. 1m x 1.5m Lot	P4,500.00
ii. Interment Fee	P100.00
iii. PCF	P1,200.00
7.Funeral Chapel (Non Air conditioned)	P 2,500.00/day
8.Funeral Chapel (Air conditioned)	P 4,500.00/day
9.Mortuary Freezer rental	P 5,000.00/day P 500.00/hour

d)Merchandise/ Other Miscellaneous:

1)Grave Marker	
a.Lots Only and Lawn Lots	P 6,000.00
b.Condo Type/ Apartment Niches	P 5,500.00
2)Marble Urn	P 5,000.00
3)Clothes	
a.Female	P 2,000.00
b.Male	P1,500.00
4)Extension of Services	P3,000.00/day
5)Embalming services for Non-TMMP Client	P5,000.00
6)Sales of used casket	
a.Wood Casket	P 1,500.00
b.Ordinary Metal	P 2,000.00
c.Metal	P 3,000.00

e)Lots for Sale:

1)Mausoleum Lot (30 sq.m.)	
Gross Selling Price (@ PhP 15,000.00/sq.m.)	P 460,000.00
i.Cash Basis (Less 10% discount)	P 414,000.00
ii.Installment Basis	
10% Down payment	P46,000.00
90% Balance payable up to 3 years	P 414,000.00
Monthly Amortization:	
1 Year to pay (*0.09026)	P 37,367.64/month
2 Years to pay (*0.04849)	P 20,074.86/month
3 Years to pay (*0.03466)	P 14,349.24/month
iii.Interment Fee	P 10,000.00
iv.Perpetual Care Fund (PCF)	P 30,000.00
2)Lawn Lot (2.5 sq.m.)	
Gross Selling Price (@ PhP 15,000.00/sq.m.)	P 33,000.00
i. Cash Basis (Less 10% discount)	P 29,700.00
ii. Installment Basis	
10% Down payment	P 3,300.00
90% Balance payable up to 3 years	P 29,700.00
Monthly Amortization:	
1 Year to pay (*0.09026)	P 2,680.72/month
2 Years to pay (*0.04849)	P 1,440.15/month
3 Years to pay (*0.03466)	P1,029.40/month
iii.Interment Fee	P 10,000.00
iv.Perpetual Care Fund (PCF	P 5,000.00
v.Certification	P200.00
DST	P30.00
vi. Replacement of Certificate of Ownership /Contract of Lease	P250.00
Transfer of Rights fee	P 8,000.00
3.Columbarium	P10,000.00 (eye level) P7,000.00
a.1st to 2nd layer	P 5,000.00
b.3rd to 5th layer	P 2,000.00
c.6th to 7th floor	
d.Inurnment fee	
d.Perpetual Care Fund	

Section 5F.03. General Provision of Services.

1.Funeral Service Packages. Rendering different funeral service packages of Funeraria de Martires for resident and non resident of Trece Martires City under the supervision of Trece Martires Memorial Park Office.

Package 1

Casket:	Ordinary
Chairs:	15 pcs
Tables:	2 pcs
Tent:	1 pc

Package 2

Casket:	OMS
Chairs:	15 pcs
Tables:	2 pcs
Tent:	1 pc

The service will be selected by the family, additional of Five Thousand Pesos (P5,000.00) shall be paid for the deceased non resident.

2.Cremation Service. Cremation service is available for anyone who wants to avail but a Consent of Cremation will be required. Whereas, the relative of the deceased within the fourth civil degree shall, prior to the cremation, give his or her written consent under oath. That such written consent shall stipulate therein that such cremation is not for the purpose of committing any offense or to hide any criminal liabilities.

Section 5F.04. Incentive. Personnel directly administering or manning the cremation service and upgraded funeral service, on non-residents of Trece Martires City, shall receive five (5) percent incentive on each service.

Section 5F.05. Indigent. An indigent resident of the City belonging to the poorest of the poor who cannot raise the amount needed to avail of the cremation and funeral services may avail of certain concessions upon the discretion of the City Mayor after definite finding and confirmation of the financial incapacity of the former. The amount of not more than Fifteen Thousand Pesos (P 15,000.00) may be given to the bereaved families chargeable to the one of the programs of the City Mayor. To be paid to Trece Martires Memorial Park. This privilege shall be applied to those who availed the package 1 funeral service and cremation service of resident Treceño.

Section 5F.06. PWD & Senior Citizen. A 20% discount shall be applied to the cremation fees to be collected from the family of the deceased PWD or Senior Citizen.

The City Mayor may extend assistance to the family of the deceased PWD or Senior Citizen who are residents of Trece Martires City who availed of package 1 funeral service as stated in Section 5F.02. Imposition of Fees in the amount of not more not more 10,000.00 chargeable to one of the programs of the City Mayor to be paid to Trece Martires Memorial Park.

Section 5F.07. Mausoleum Lots. Measurement is 5m x 6m or 30 sqm Mausoleum are to be designed by licensed architects/engineers and duly approved by the City Engineer. Setback requirement is 0.5 m for sides and 1.0m for front.

Section 5F.08. Lawn lots. A double interment privilege (DIP) with only 15x19 inch marble marker with no man made concrete structures to mark and obstruct nature's own greens and trees. Each lot is 1mx2.5m (2.5sq.m). Burials are all underground.

Section 5F.09. Permit to Construct. Any construction in Trece Martires Memorial Park, whether temporary or perpetual use shall only be allowed upon the issuance of the corresponding permit from the City Mayor, upon the recommendation of the Trece Martires Memorial Park Officer in Charge.

Section 5F.10. Building Construction. All construction expenses shall be shouldered by the owner/buyer. The plans must comply with the standards set by the TMMP Administration through City Engineer's Office. The buyer must also secure the necessary permits and pay the corresponding regulatory fees imposed by the pertinent government offices.

Section 5F.11. Memorial lots Sale Procedures.

1.Individuals who intend to purchase units or lots shall accomplish an application form and sign a reservation agreement with conformity to the rules and regulations of the TMMP. Upon payment of 50% or full payment of the total Contract Price the buyer shall execute a Contract to Sell with the authorized signatory of the City Government. Once fully paid, the buyer will received a Certificate of Ownership duly signed by the City Mayor.

In case the Certificate of Ownership or Purchase of Agreement is lost, it will be replaced by the TMMP upon submission of a notarized Affidavit of Loss and upon payment of the corresponding charges.

Check payments shall be made payable to the City Government of Trece Martires and will be subject to the usual three-day clearing period.

2.A 10% discount shall be granted to the buyers who will pay in full.

3.A special 5 year installment privilege will be granted to permanent city government employees and elected officials only.

Section 5F.12. Lots for Rentals. All lots for rentals shall be leased exclusively to residents of Trece Martires City.

Non-residents shall be allowed to be interred in Trece Martires Memorial Park, subject to the payment of fees provided in Section 5F.09. If the deceased is in a relationship with a resident of Trece Martires City up to 2nd degree of consanguinity or 1st degree of affinity where in the resident of Trece Martires City will be the person to lease the lot. Pertinent document should be submitted proving the degree of consanguinity or affinity of the deceased non resident to a resident of Trece Martires City.

Section 5F.13.The following are the properties that can be leased out by the TMMP:

1.***Lots Only***. A double interment privilege (DIP). One (1) underground burial and one (1) over the ground niche. Each lot is 2mx3m (6sqm). With common standard design to be followed. Only Niches are allowed, no vertical structures to be constructed. One standard grave marker measuring 15x19 inch. Niches to be constructed shall meet the standard specifications of TMMP.

The payment for double interment privilege (DIP) shall be the same as those provided in Section 5D.02. Imposition of Fees.

2.***Condo/Apartment Niche Type.*** A five-story multilevel tombs. Only one interment is allowed at a time but can be re-opened after five years for reburial, maximum of three (3). A front space allowance of 2 ft for candle and flowers is provided.

The payment for re-opening and burial shall be the same as those provided in Section 5D.02. Imposition of Fees.

3.***Columbarium.*** A 7-layer vault type. Only one inurnment is allowed at a time but can be re-opened anytime for placing of additional ashes contained in an urn maximum of two (2) urns and additional ashes contained in a pouch, maximum of 3 pouches.

The payment for re-opening and re-burial of ashes shall be the same as those provided in Section 5D.02. Imposition of Fees.

4.***Angel's Paradise.*** An underground double interment privilege with lot area of 1mx1.5m. This lot is for newly born child only.

5.***Pet Cemetery***. An underground single interment privilege for Pets measuring 1m.x1.5m.

Section 5F.14. Memorial Park Maintenance. The maintenance of Memorial Park common areas, open spaces, gardens, chapel, access roads, comfort rooms, pathways and other facilities shall be overseen by the administration

of TMMP through the perpetual care fund (PCF). The unit/lot on the other hand shall be for the account of the owner/lessee.

The Perpetual Care Fund (PCF) is a onetime fee collected from lot owners/lessee intended for the maintenance of the memorial park. It will be paid outright who will pay the total contract price in cash or in lot rentals, while installment buyers have the option to pay without interest for a period of one (1) year.

Section 5F.15. Interment and Removals

Anybody who intends to apply for burial replacement shall submit the required documents to Trece Martires Memorial Park Office. The TMMP will identify the location of burial, prepare order of payments and contract of lease. All payments are to be made at the City Treasurer's Office.

No interments shall be allowed until the rental fees has been paid. For mausoleums, lawn lots, and lots on y rentals, a five (5) working day preparation and for condo type niches, pet cemetery and angel's paradise, a two (2) working days preparation is observed.

If the interment will be made by a person who is not a member of the immediate family, a written authorization and valid ID from the owner shall be presented to the Trece Martires Memorial Park.

"Exhumation permit" shall be first secured from the City Health Office for the opening of niches and exhumation of the human remains. The said permit and OR shall be presented to TMMP.

Section 5F.16. Time and Manner of Payment. The fee imposed herein shall be paid to the City Treasurer's Office before the services are rendered.

Section 5F.17. Renewal of Lease. In case the lessee intends to renew the lease, over the lots, condo/apartment niche and columbarium vault, after the five year period, the lessee must inform the Trece Martires Memorial Park Office within thirty (30) days, before the expiration of the five (5) year period and shall pay the corresponding rental fees, as provided in Section 5D.02. Imposition of Fees.

Section 5F.18. Surcharge for Late Payment of Renewal Fee. Before the expiration of five-year lease/rent on the lots or condo/apartment niche or columbarium vault, the Office of TMMP shall send written notice to the lessee to pay the renewal fee on the due date. Failure to pay the renewal fee prescribed in this Article within the time required in the written notice sent to the lessee at the last given registered address shall subject the lessee to a payment of the surcharge equivalent to twenty five percent (25%) of the original lease amount due. Such surcharge shall be paid at the time and in the same manner as the lease amount due.

Section 5F.19 Disposal of Bones/ Cadaver. If the lessee fails to pay the renewal fee and the surcharges if any, within One (1) year from written notice thereof, the Office of TMMP may dispose the said bones or cadaver as it deems fit. The Office of TMMP may dispose it within One (1) year, on top of the One (1) year notice. The lawn lots or Condo/apartment niche or columbarium vault may now be offered for a new lease agreement.

Article G. Market Fees and Charges

Section 5G.01. Definition of Terms For purposes of this article the following is the definition:

Electricity Flat Rate There shall be a utility flat rate on electrical fees in the amount of P500.00 per bulb, per stall, as the electricity bill for the whole public market is shouldered by the City Government of Trece Martires.

Market Certification Fee – there shall be a fee collected for the issuance of a market certification, certifying that a particular vendor is selling on a particular stall within the market, for legal purposes it is being requested

Market Clearance Fee for every renewal of business permit, there shall be a market clearance fee collected, certifying that the said stall has no liability or unpaid rentals.

Night Market stall fee – a fee shall be collected from any allotted stand, space, compartment, store or any place within the public market where merchandise is sold, offered for sale or intended for such purposes in the public market. As the fee suggest, the night market shall start from 6:00PM until 2:00AM of the following day.

Occupancy Stall Fee is a fee paid annually by market stall users who occupied a vacant stall to use, which gives them the right to use a stall at the public market at Trece Martires City, for selling merchandise or rendering of services and are included in the official list of the Office of the City Market Administration.

Parking Fee/Delivery Fee This fee will be collected under the parking fees of the Revenue Code

Signage Fee – Is a fee to be collected that refers to anything that functions like a sign or a system of signs which are publicly displayed to visually communication information

Stall Fee a fee paid on a monthly basis, charged to individuals who were awarded rights by the City Government of Trece Martires to use a stall in the public market for selling merchandise or rendering of services and are included in the official list of the Office of the City Market Administration.

Space Rental It is a fee paid for the special right of benefit granted to a person or individual to use a space, inside or outside the public market to sell/advertise the good, commodities or services. The space shall be determined by the market administrator and the number of days shall likewise be approved by the market administrator prior to payment of fees thereof, as determined by the Business Permit and Licensing Office.

Sublessee as defined as other businesses in Article K.

Transfer Fee a fee paid on a one (1) time basis to be imposed on the stall on which rights is transferred to another person or stall occupant.

Section 5G.02. Imposition of Fees. There shall be collected the following fees and charges in the Public Market of Trece Martires City.

Market Fees	Amount
1.Stall Fee	P 350.00 per square meter / month
2.Sublease Fee	As provided for in Business Tax
3.Transfer Fee	P 22,000.00 / 5 square meters
4.Occupancy Fee	P 10,000.00 annually
5.Signage Fee	Imposed the fees of the Office of Building Official as provided in the Building Code
6.Space Rental	P 300 per day for sampling and promo
7.Market Clearance Fee	P 500.00 for every mayor's permit
8.Market Certification Fee	P 200 per certification
9.Electricity Flat Rate	P 500 /bulb every month
10.Night Market stall fee	P 500.00 per square meter

Section 5G.03. Payment of Fees. – Unless otherwise provided herein, the market fees must be paid in advance before any person can sell, or offer to sell, any commodity or merchandise within the public market and its premises.

Section 5G.04. Issuance of Cash Tickets to Transient Vendors; Prohibition on Transfer Thereof. – Cash tickets shall be issued to the vendor buying the same and his name, date and signature of the Collector 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 or spaces of the market premises to which he is assigned and only while in the hands of the original purchaser. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall, purchase new tickets if he desires to sell the same merchandise even if this is to be done in the place occupied be the previous vendor.

Cash tickets shall be provided with serial numbers by the Office of the City Treasurer, which shall monitor the issuance of the cash tickets in collaboration with the Market Administrator/Supervisor.

Section 5G.05 Penalty. The lessee who fails to pay the monthly rental fee within the prescribed period, shall pay a surcharge of twenty-five percent (25%) on the unpaid rent due. Failure to pay the rental fee for three (3) consecutive months shall cause automatic cancellation of their rights over the stall that they are currently occupying or renting.

The stall shall be declared vacant by the Office of the City Market Administrator with conformity of the City Administrator and can now be offered for lease to other individuals.

1. For Transfer Fee
There shall be transfer fees to be imposed on the stalls in which rights is transferred to another person or stall occupant. The fee shall be paid to the City Treasurers' Office upon the approval of the request. Amending section 4A.02 of Article A Chapter IV of the 2001 Market Code.

Section 5G.06 Penalty. Administrative Provision. The City Mayor has the sole authority to approve the transfer of stall contract to another person.

Article H. City Slaughterhouse Fees

Section 5H.01. Imposition of Fees. The following fees shall be imposed and collected for services rendered by the City Slaughterhouse Operations Office and for the use of Slaughterhouse Facilities:

A. Hogs and Swine

Weight	Slaughterer's Fee
70kgs and below	P170.00
71kgs to 120kgs	P190.00
121kgs to 200kgs	P210.00
201kgs and above	P280.00

B. Cattle

80kgs and above	P350.00

C. Other Fees and Charges for Slaughtering Services

	Hogs and Swine	Cattle
Permit to Slaughter	P75.00/head	P75.00/head
Coral Fee	P15.00/head	P15.00/head
Ante-Mortem Fee	P15.00/head	P15.00/head
Waste Disposal Fee	P9.00/head	P7.00/head
Post-Mortem P0.35/kg.	P0.35/kg.	

D.Training Fees and other Related Charges. The following fees shall be imposed for the training services and use of facilities of the City Slaughterhouse Operation Office:

1.Training Fee and under Memorandum of Agreement with TESDA Accredited Training Institutions:
a. Slaughterhouse Operation Swine NC II and Large Animals NC II - P5,000.00

3.Slaughterhouse Secretary's Fee for Certificate of Attendance/Completion for trainee enrolled under the TESDA Accredited Training Centers.

a.Local	P600.00
b.Abroad	P1,200.00
c.Immersion/OJT	P180.00
d.Renewal of Business	P180.00

3.Slaughterhouse Refresher's Training Fee

a.Local	-	P 600.00 (charged to individuals with 1 month of more activities)
b.Abroad	-	P 1,200.00 (charged to individuals who has an intention to go abroad)

4.Assessment Fee for Training - P200.00 (for each trainee)

5.Slaughterhouse Entrance Fee (for Auction/Supplier)

a.Cattle	-	P100.00/head
b.Swine	-	P50.00/head

6.Lairage Rental Fee - P50.00/head

Section 5H.02 Poultry Dressing Plant (PDP) Fees. The following fees shall be imposed and collected for services rendered by the City Slaughterhouse Operations Office and for the use of Slaughterhouse Facilities:

1. PDP Waste Disposal	P 0.25/head
2. PDP Washing Fee per Truck	P 100.00
3. PDP Delivery Fee per Truck	P 100.00
4. PDP Inspection Fee per truck	P 100.00
5. PDP Permit to dress	P 0.50
6. PDP Dressing Fee	P 6.00
7. PDP Ante Mortem	P 0.75
8. PDP Post Mortem	P 0.35

Section 5H.03. Time and Manner of Payment. Payments of fees and charges shall be made only to the duly authorized collector from the City Treasurer's Office of Trece Martires. The City Treasurer shall assign regular collector to the City Slaughterhouse Office. Other option is thru online payment.

Section 5H.04. Administrative Provisions. All laws as well as the administrative orders, rules and regulations and their issuances of the National Meat Inspection Service governing or covering the management, administration, regulation and maintenance of slaughterhouse shall apply to the Trece Martires City Slaughterhouse.

Article I. Fees and Charges in Trece Martires City College (TMCC)

Section 5I. 01. Definition of Terms. Terms used in this article shall mean:

Admission or Entrance fees refer to fees paid by students when applying for admission to a Higher Education Institution (HEI).

Adding of Courses refers to the manner of the students who by any reason decides to enroll in additional courses after being officially enrolled for the semester;

Change of Grade refers to the process of changing a grade of a student or students due to valid reason;

Computer fees refer to fees paid by the students for the access and use of the entire range of information and communication technology services;

Courses refers to the subjects academic or non academic where a student is currently enrolled which is a part of the curriculum of an Academic Program;

Cultural fees refer to the fees intended for conducting or participating in socio-cultural activities;

Development fees refer to fees used to fund students' activities, projects, and programs other than those intended for general and specific student welfare and development;

Diploma refers to a document given by a Higher educational institution conferring a degree on a person;

Dropping of Courses refers to the manner of the students who by any reason decides to un-enroll any course/s after being officially enrolled for the semester;

Grade/s refers to the rating received by a students based on their performance upon completion of a certain course

Guidance fees refer to the fees intended for guidance-related activities;

Handbook fees refer to the amount used for the production and issuance of a written document or student manual that contains general instructions and guidelines, policies, standards and procedures of HEIs;

Higher Education refers to the stage of formal education, or its equivalent, which requires the completion of secondary education and which covers programs of study that lead to associate degrees and bachelor and advanced degrees;

Higher Education Institution (HEI) refers to an educational institution authorized and recognized by the CHED to offer bachelor's degrees or graduate courses;

Laboratory fees refer to the fees intended for the use of various laboratory facilities required for curricular instruction and research, regardless of subject areas and teaching venues;

Library fees refer to the fees intended for the use of and access to library services in aid of research and instruction. This fee shall not cover fines and penalties incurred by student library users. This also includes license fees to cover large-scale reproduction of copyrighted materials which shall be paid to collective licensing organizations;

Local Development Contribution Fee refers to the contribution directly shouldered by students enrolled at the Trece Martires City College who are non residents of Trece Martires City, which is an amount equivalent to a certain percentage allowed by CHED, of the subsidy being provided by the City Government of Trece Martires to students enrolled in TMCC.

Local Universities and Colleges (LUCs) refer to CHED recognized public HEIs established by local government units (LGUs) through an enabling law or ordinance, financially supported by the LGU concerned, and compliant with the policies, standards, and guidelines of the CHED;

Medical and dental fees refer to all fees intended for health services provided to the students including physical, dental, and mental health assessment, examination, and treatment in the institution;

Miscellaneous fees refer to either a specific fee or a collection of fees usually charged to the student in addition to tuition fee;

Other School fees refer to the fees charged by HEIs and Technical Vocational Institutions which cover other necessary costs supportive of instruction, specifically the following:
1.athletic fees;
2.admission fees;
3.development fees;
4.entrance fees;
5.other similar or related fees;

Registration fees refer to the financial amount intended for processing the student's completed requirements during enrolment, which results in the listing of the student's name in the registry of enrolled students;

School ID fees refer to the fees intended for the production, issuance, and renewal of prescribed identification cards to the students;

Transcript of Records refers to a certified record of students throughout a course of study having full enrolment history including all courses attempted, grades earned and degrees and awards conferred;

Tuition fees refer to fees or school charges for the work of teaching the subjects or course enrolled in by a tertiary education student;

Undergraduate courses refer to any program leading to a degree, as may be authorized and recognized by the CHED. This may include, but not limited to, courses completed through the ETEEAP, Ladderized Education, and colleges offering open distance learning (i.e., open university, distance learning, e-learning);

Unified Student Financial Assistance System for Tertiary Education (UniFAST) refers to the harmonized, State run and administered system of higher education and technical vocational scholarships, grants in aid, student loans, and other modalities of student financial assistance program promulgated under Republic Act No. 10687;

Section 5I.02. Imposition of Fees. The following fees and charges shall be collected in Trece Martires City College:

1.Tuition Fees. Upon the approval of the TMCC Board of Trustees and adoption of the Sangguniang Panlungsod and in compliance to the existing guidelines set forth by concerned agencies such as the Commission on Higher Education, TMCC shall impose the amount of Four Hundred Pesos (P400.00) per unit.

2. Miscellaneous and Other School Fees. Aside from the tuition fees, TMCC shall also impose the collection of other school fees Amounting to a maximum of Eight Thousand and Two Hundred Fifty Pesos (PhP8,250.00) to all students distributed as follows:

Particulars	Amount	Schedule of Payment
Athletic fee	300.00	Every Semester
Computer Fee	900.00	Every Semester
Cultural Fee	200.00	Every Semester
Development Fee	2,000.00	Every Semester
Guidance Fee	500.00	Every Semester
Handbook Fee	500.00	One Time Payment upon Initial enrolment.
Laboratory Fee	1,500.00	Payment Applicable only when student is enrolled in Laboratory Courses/Subjects per subject
Library Fee	500.00	Every Semester
Medical and Dental Fee	300.00	Every Semester
Registration Fee	1,100.00	Every Semester
School ID Card	200.00	One Time Payment Upon initial enrolment
Admission Fees	250.00	Upon Application for Admission

3.Documents and Certifications. The fees and charges per copies of documents and certifications from TMCC are as follows:

Particular/s	Amount
Transcript of Records	870.00
Diploma	600.00
Certifications	200.00

4. Adding and Dropping of Courses. The fees for adding or dropping of courses shall be amounting to One hundred twenty pesos (P120.00) per transaction

5. Change of Grades. The fees for changing of grades shall be amounting to One hundred twenty pesos (P120.00) per transaction

6. Local Development Contribution Fee. Aside from the Tuition and Other School Fees per student which is currently shouldered by UniFAST and Local Government Subsidies, upon the approval of the Governing board, students enrolled in the institution who are non-residents of Trece Martires City shall cause the payment of One Thousand One Hundred Fifty pesos (P1,150.00) per semester.

Section 5I.03. Administrative Provisions.

1. Payment of Tuition and Other School Fees. Unless disqualified under Rule II Section 6 of the Implementing Rules and Regulations of RA 10931, otherwise known as Universal Access to Quality Tertiary Education Act of 2017, Tuition and Other School Fees of students enrolled in Trece Martires City College for every semester shall be charged to the Unified Student Financial Assistance System for Tertiary Education (UniFAST).

Total Tuition and Other School Fees shall be charged to the UniFAST, unless otherwise being subsidized by the Local Government Units.

2. Paying Students. Under the same rule as stipulated above the following students enrolled in TMCC shall cause the payments of their Tuition and Other School Fees.

1.students who have already obtained a bachelor's degree or comparable undergraduate degree from any public or private HEI;

2.students who fail to comply with the admission and/or retention policies of the SUCs or LUCs, provided that the failure to comply with the SUC or LUC's retention policies results in the student's permanent disqualification from enrolling in any SUC or LUC;

3.students who fail to complete their bachelor's degree or comparable undergraduate degree within a year after the period prescribed in their program;

4.students who voluntarily opt out of the free higher education provision.

1.Request for Re-Issuance of ID Card and Student Handbook. In case of loss of ID Card and Student Handbook, students may request for re issuance of the same, upon payment of Five Hundred Pesos (P500.00).

4. Increase in Tuition and Other School Fees. In case of need in the increase in Tuition and Other School Fees, such increase shall be subject to all pertinent laws and Guidelines of the Republic of the Philippines and other relevant agencies.

Section 5I.04. Time and Manner of Payment. Upon Graduation, Original Copy of diploma and Transcript of Records except for other certifications, shall be likewise Charged to the UniFast. However, payments for subsequent requests of the above mentioned documents shall be done only upon payment of the amount of Five Hundred Pesos (P500.00) before the City Treasurer's Office prior to the release of the requested Documents.

CHAPTER VI - COMMUNITY TAX

Section 6.01. Imposition of Tax. – There shall be imposed a community tax on persons, natural or juridical, residing in the city.

Section 6.02. Individuals liable to Community Tax. Every inhabitant of the Philippines who is a resident of this city, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

In the 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 6.03. Juridical 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 Philippines whose principal office is located in this city shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

(a)For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this city where the real property is situated – Two (P2.00) Pesos; and

(b)For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two (P2.00) Pesos.

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

Section 6.04. Exemption. – The following are exempted from the Community Tax:

(a)Diplomatic and consular representatives; and

(b)Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 6.05. - Place of Payment. – The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer.

(a)The Community Tax shall accrue to the first (1st) day of January each year which shall be paid not later than the date of February of each year.

(b)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 payment of community tax on the day he reached such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March he shall have twenty (20) days within which to pay the community tax without being delinquent.

(c)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 cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.

(d)Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or 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 community tax for that year.

(e)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 6.06. 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 6.07. Presentation of Community Tax Certificate on Certain Occasions.

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

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

(b)When through its authorized officers, any corporation subject to 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.

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

Section 6.08. Collection and Allocation of Proceeds of the Community Tax. –

(a)The City Treasurer shall deputize the Barangay Treasurer, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdiction; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws;

(b)One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of the city.

The proceeds of the Community Tax collected through the Barangay Treasurer 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 7. CERTIFICATION FEE OR CLEARANCE FEE

Section 7.01. Imposition of Fees. There shall be collected fees:

DOCUMENT	FEE
1. For the issuance of a Certification or Clearance by the Office of the City Treasurer.	P 200.00
2. Issuance of certification of collectible final payment by the Office of the City Accountant	P 250.00
3. Issuance of certification of Office of the City Human Resources	
a. Certified True Copy of Document	P 100.00
b. Certified True Photocopy of Appointment Attested by the Civil Service Commission	P 100.00
c. Certified True Photocopy of Oath of Office	P 100.00
d. Certification of Employment	P 200.00
e Certification of Employment with compensation	P 200.00
f. Certification of No Pending Administrative and Criminal Case	P 200.00

Section 7.02. Time of Payment. The fees shall be paid to the Office of the City Treasurer at the time of request, written or otherwise, before the issuance of a copy of document.

Section 7.03 Documentary Stamp Tax on Certificates. There shall be collected a Documentary Stamp Tax (DST) of Thirty Pesos (P 30.00) on every certificate issued (RA 10963)

Section 7.04 Exemption. No free shall be collected for the issuance of a certification or clearance when it is officially requested by any Court or government agency.

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

Article A. Collection and Accounting of City Taxes and Other Impositions

Section 7A.01. Tax Period. – Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 7A.02. Accrual of Tax. – Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 7A.03. Time of Payment. – Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 7A.04. Surcharge for Late Payment. – Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 7A.05. Interest on Unpaid Tax. – In addition to the surcharge imposed herein, where the amount of any other revenue due to 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 at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36) months.

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest above-mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

Section 7A.06. Collection. – Unless otherwise specified, all taxes, fees and charges due to this city shall be collected by the City Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the City Treasurer is hereby authorized, subject to the approval of the City Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

Section 7A.07. Issuance of Receipts. – It shall be the duty of the City Treasurer or duly authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section 7A.08. Record of Persons Paying Revenue. – It shall be the duty of the City Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying city taxes, fees and charges. The City Treasurer shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 7A.09. Accounting of Collections. – Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the City.

Section 7A.10. Examination of Books of Accounts. – The City Treasurer shall, or through any deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the city, and subject to city taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In case the examination herein authorized is to be made by a duly authorized deputy of the City Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of 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, or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

Section 7A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures. – Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any city ordinance shall accrue to the General Fund of the city.

Article B. Civil Remedies for Collection of Revenues

Section 7B.01. Local Government's Lien. – Local taxes, fees, charges and other revenues herein provide 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 lien but upon also 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 7B.02. Civil Remedies. – The civil remedies for the collection of local business 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 to 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 Treasurer.

Section 78.03. Distraint of Personal Property. – The remedy by distraint shall proceed as follows:

a)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 the 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 this office showing the fact of delinquency and the amount 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 taxpayers right to claim exemption under the provisions of existing laws. Distrained personal property shall be sold at public auction in the manner herein provided for.

b)Accounting of Distrained Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession 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.

c)Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made, specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.

d)Release of Distrained Property Upon Payment Prior to Sale. If at any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrained shall be restored to the owner.

e)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 same, the City Treasurer, shall make a report of the proceedings in writing to the City Mayor.

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 local government unit concerned 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 canceled.

Said Committee on Appraisal shall be composed of the City Treasurer as Chairman, with a representative of the Commission on Audit and the City Assessor as Members.

f)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 representative. 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.

g)Levy on Real Property. After the expiration of the time required to pay the delinquency 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 throughout the Philippines. Levy shall be effected by writing upon said certificate of 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 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 city, 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 taxpayers 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 Sangguniang Panlungsod.

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

i)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 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 proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the City Hall or on the property to be sold, or at any 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 Sangguniang Panlungsod, and which shall form part of his records. After consultation with the Sangguniang Panlungsod, and which shall form part of his records. After consultation with the Sanggunian, the City Treasurer shall make and deliver to the purchaser a certificate of sale, showing 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, interests, 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, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, 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.

j)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 percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the City Treasurer or his representative.

The City Treasurer or his deputy upon surrender by the purchaser 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 percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other 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.

k)Final Deed of 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 sufficiently recite all the proceedings upon which the validity of the sale depends.

l)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 cost, the City Treasurer shall purchase the property on behalf of the city to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this 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, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city.

m)Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Panlungsod may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this city.

n)Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The city may enforce the collection of delinquent taxes, fees, charges or 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 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

o)Further Distraint or Levy. The remedies by distraint and levy may be repeated, if necessary, until the full amount due, including all expenses is collected.

p)Personal Property Exempt from Distraint of 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 the 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 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 Pesos (P10,000.00);

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 Pesos (P10,000.00), 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 C. Taxpayer's Remedies

Section 7C.01. Periods of Assessment and Collection. –

(a)Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

(b)In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c)Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(d)The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

Section 7C.02. Protest of Assessment. – When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the City Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or form the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

Section 7C.03. Claim for Refund of tax Credit. – No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 7C.04. Legality of this Code. - Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 7D.01. Power to Levy Other taxes, Fees or Charges. – The city may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02. Publication of the Revenue Code. – Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 7D.03. Public Dissemination of this Code. – Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

Section 7D.04. Authority to Adjust Rates. – The Sangguniang Panlungsod shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 7D.05. Withdrawal of Tax Exemption Privileges. – Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. 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 (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation is committee 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 IX. FINAL PROVISIONS

Section 9.01. Separability Clause. – If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 9.02. Applicability Clause. – All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 9.03. Repealing Clause. – All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 9.04. Effectivity. - This Ordinance shall take effect on 01 January 2026.

APPROVED on motion of Honorable Joyce Ann C. Mojica duly seconded by All the Members present.

UNANIMOUSLY APPROVED

JOYCE ANN C. MOJICA City Councilor	**TRACY ANNE S. ANACAN** City Councilor
KIM PAOLO C. LUBIGAN City Councilor	**ANNE JOMILE D. HUMARANG** City Councilor
JAY-EM C. CUNANAN City Councilor	**ANTONIO G. LONTOC** City Councilor
ANSELMO L. TRINIDAD City Councilor	**ANGELITO E. VIDALLON** City Councilor
GREGOR C. BUENDIA City Councilor	**LEONARDO AGUSTIN T. MONTEHERMOSO** City Councilor
MARK ALBERT L. MONTEHERMOSO ABC President	**JOHN ALLYSON P. SEPACIO** SK Federation President

I HEREBY CERTIFY to the correctness of this Ordinance Enacted during the 21st Regular Session of the 12th Sangguniang Panlungsod held on December 01, 2025.

LORNA T. SAYAMAN
Acting Secretary to the Sanggunian

Attested and Certified to be duly Enacted:

ROMEO L. MONTEHERMOSO JR.
City Vice Mayor/ Presiding Officer

APPROVED:

GEMMA BUENDIA LUBIGAN
City Mayor

Health services brought closer to home for 600+ Imuseños

More than 600 residents of Barangay Malagasang II-C, City of Imus, Cavite benefited from free medical and dental services during a one-day Medical and Dental Mission on January 23. The activity was organized by the Provincial Government of Cavite's Medical Mission Team in partnership with the Office of the Provincial Health Officer, the City Health Office, and the office of Board Member Chelsea Sarno.

A total of 659 individuals availed of general medical services, including X-rays, fasting blood sugar (FBS) tests, and electrocardiograms (ECGs). In addition, 47 patients received dental extractions during the mission.

The event was also graced by Mayor Alex "AA" Advincula along with city councilors, who expressed their support for the program.

Board Member Sarno emphasized the importance of bringing essential health services directly to communities, particularly to those with limited access to healthcare. As added assistance, each patient also received five kilos of rice.

The Provincial Government of Cavite continues to roll out similar health outreach programs across the province as part of its efforts to address gaps in healthcare access, especially in rural and underserved areas.(OPIO)

PGC marks graduation of Contact Center Services NC II trainees

The Provincial Government of Cavite successfully conducted the Commencement Exercises for the Community-Based Training on Contact Center Services NC II on January 23, at the Function Hall of the New Provincial Government Center, Trece Martires City.

The program was spearheaded by the Office of the Provincial Public Employment and Services Manager (OPPESM) in partnership with the Technical Education and Skills Development Authority (TESDA), highlighting the province's continued commitment to strengthening workforce readiness and employment opportunities for Caviteños.

Ms. Rizalie Pinpin-Enero, Provincial PESO Manager, delivered the welcome remarks, congratulating the graduates and encouraging them to confidently apply the skills they gained during the training.

An inspirational message was delivered by 7th District Board Member Jhon Kester Aldrin R. Anacan, Chairperson of the Committee on Education, together with Provincial Administrator Engr. Gilbert V. Gandia. Both emphasized the importance of technical skills development as a pathway to sustainable employment and economic growth.

Mr. John Ray B. Malaca, Contact Center Services NC II Trainer, formally presented the candidates for graduation, followed by the acceptance of candidates by Ms. Mary Katherine L. Casauran, TESD Specialist II of TESDA Cavite.

A total of fifteen successful graduates proudly completed the community-based training program. A message was delivered by Mr. Jerwin Pague, representative from iQor, who highlighted employment opportunities in the contact center industry and reaffirmed the private sector's support for skilled graduates.

The ceremony was further enriched by messages from three graduate representatives, who shared their experiences, expressed gratitude, and conveyed their aspirations as they prepare to enter the workforce.

The activity underscored the Provincial Government of Cavite's sustained efforts to provide accessible, industry-relevant, and community-based skills training through strong partnerships with national agencies and private sector stakeholders.--- OPIO

Sinisiguro ng inyong lingkod-bayan Archangelo 'SM' Matro na inilalapit ang pamahalaan at handang umalalay sa bawat Tanzeño. Sinisiguro nating naririnig natin ang tinig ng mamamayan at agarang kumikilos upang matugunan ang kanilang mga pangangailangan.

Ang Serbisyo at Malasakit ay hindi kailanman namimili, ito ay para sa lahat at walang kinikilingan, sapagkat ang paglilingkod ay para sa kapakanan ng bawat isa.(BILLY DAVID SADIK NG CAVITE)

Congratulations, BAYAN NG MARAGONDON

Ipinagmamalaki ng Pamahalaang Bayan ng Maragondon ang pagbibigay ng Plaque of Recognition mula sa Regional Disaster Risk Reduction and Management Council (RDRRMC) – Office of Civil Defense CALABARZON, na tinanggap ng Maragondon Municipal Disaster Risk Reduction and Management Office (MDRRMO).

Ang parangal na ito ay sumasalamin sa mahusay na pamumuno, maayos na koordinasyon ng mga tanggapan, at aktibong partisipasyon ng ating mga barangay, rescue teams, at volunteers sa pagsusulong ng isang ligtas, handa, at matatag na Bayan ng Maragondon.

Isang taos-pusong pasasalamat sa Regional Disaster Risk Reduction and Management Council Office of Civil Defense CALABARZON sa patuloy na tiwala at pagkilala.

(BILLY DAVID SADIK NG CAVITE)

Southern Sparkle News
VOL. XVII NO.18

27TH SIKHAYAN FESTIVAL, MATAGUMPAY NA IPINAGDIWANG SA CITY OF SANTA ROSA, LAGUNA



Punong-puno ng kulay, saya, at sigla ang matagumpay na pagdaraos ng ika-27 Sikhayan Festival noong Enero 18, 2026 sa City of Santa Rosa Multi-Purpose Complex Tennis Court. Sa temang "Buhay na Kultura tungo sa Komunidad na Masigla at Nagkakaisa," muling pinatunayan ng Lungsod ng Santa Rosa ang buhay na diwa ng pagka-Rosense at ang patuloy na pag-usbong ng kultura nito sa pamamagitan ng makulay na parada at kahanga-hangang mga pagtatanghal.

Kasabay ng pagdiriwang ang ika-234 na Founding Anniversary ng Lungsod ng Santa Rosa, isang mahalagang yugto sa kasaysayan na sumasalamin sa matatag at tuluy-tuloy na pag-unlad ng lungsod sa paglipas ng mga taon.

Binigyang-diin ni Vice Mayor Arnold B. Arcillas na higit pa sa paggunita ng mayamang kasaysayan at kultura, ang Sikhayan Festival ay isang pagpupugay sa bawat Rosense na patuloy na nakikibahagi sa paghubog ng lungsod.

"Taon-taon, ini-aalay natin ang pagdiriwang na ito sa mga tagumpay na sama-sama nating binuo. Hindi lamang ito pagbabalik-tanaw sa ating mayamang kasaysayan at kultura, kundi isang pagpupugay rin sa bawat hakbang na tinahak ng Pamilyang Santa Rosa tungo sa mas maunlad, makatao, at inklusibong kinabukasan," ani Vice Mayor Arnold.

Sa kanyang mensahe, pinasalamatan naman ni Mayor Arlene B. Arcillas ang bawat isa na naging bahagi ng kasaysayan at patuloy na pag-unlad ng lungsod.

"Sa pagdiriwang natin ngayong taon, ipinaaabot ko ang aking taos-pusong pasasalamat sa lahat ng nag-ambag sa pagbuo ng ating makulay na kasaysayan. Ang Sikhayan ay hindi lang pagdiriwang ng mga tagumpay, kundi isang paalala na kapag tayo ay nagtutulungan, walang imposibleng layunin."

Itinampok bilang pangunahing atraksiyon ng pagdiriwang ang Street Dance Competition, na taun-taong inaabangan at nagsisilbing puso ng Sikhayan Festival. Ipinamalas ng anim na grupong kalahok mula sa iba't ibang pribadong paaralan ang kanilang husay at talento sa pagsayaw, pati ang malikhaing interpretasyon ng kultura, kasaysayan, at tradisyon ng lungsod.

Sa huli, itinanghal na Grand Champion ang Dominican College of Santa Rosa, habang Holy Rosary College of Santa Rosa naman ang nagkamit ng 1st Runner-Up. Ang Queen Anne School of Santa Rosa ang nagwagi ng 2nd Runner-Up; Jesus the Exalted Name School ang 3rd Runner-Up; Blessed Christian School de Sta. Rosa ang 4th Runner-Up; at Citi Global College Santa Rosa Campus ang 5th Runner Up.

Hindi rin nagpahuli ang mga makukulay at detalyadong kasuotan na lalong nagbigay-buhay sa parada at mga pagtatanghal. Dahil dito, ginawaran ang Holy Rosary College of Santa Rosa bilang Best in Costume, habang kinilala ang Dominican College of Santa Rosa bilang Best in Street Dance at itinanghal din ang kanilang kinatawan bilang Reyna ng Sikhayan, patunay ng kanilang pambihirang galing at kabuuang pagtatanghal.

Ang ika-27 Sikhayan Festival ay hindi lamang pagdiriwang ng sining at kultura, kundi isang matibay na paalala ng talento, pagkakaisa, at pagmamalasakit ng bawat Rosense. Sa pagdiriwang ngayong taon, patuloy na pinagtitibay ng lungsod ang isang komunidad na masigla, nagkakaisa, at may buhay na kultura,para sa susunod pang mga henerasyon.

MULA BATAS TUNGO SA AKSYON: IRR NG 6 NA ORDINANSA, PORMAL NANG PINAGTIBAY



Isinagawa ang Seremonyal na Pag-apruba at Paglagda ni Punong Bayan Virgilio F. Fidel sa Implementing Rules and Regulation (IRR) ng anim (6) na Municipal Ordinance bilang mahalagang hakbang sa ganap na pagpapatupad ng mga lokal na batas na magsusulong ng kaayusan, kaunlaran, at kapakanan ng mamamayan ng Indang. Ang aktibidad na ito ay dinaluhan ni Vice Mayor Ferdinand Papa kasama ang mga miyembro ng Sangguniang Bayan at iba pang opisyal ng Pamahalaang Bayan, at sumasalamin sa kolektibong paninindigan ng pamahalaan na tiyaking ang bawat ordinansa ay may malinaw, makatarungan, at epektibong gabay sa implementasyon.

Sa ilalim ng bisyon ng Bagong Indang, binibigyang-diin na ang paglagda sa IRR ay patunay na ang mga ordinansang ipinasa ay hindi lamang nananatili sa papel, kundi aktibong isinasabuhay para sa kapakinabangan ng komunidad, mula sa pagpapanatili ng kaayusan at kaligtasan, hanggang sa pagpapaigting ng serbisyong panlipunan at pangkaunlaran. Ang mga IRR ng anim (6) na Municipal Ordinance ay maingat na binalangkas ng Legal Compliance Team ng Pamahalaang Bayan ng Indang, bilang pagtitiyak na ang bawat probisyon ng mga ordinansa ay malinaw, makatarungan, at alinsunod sa umiiral na mga batas at polisiya. Ang masusing proseso ng pagbabalangkas ay nagsilbing pundasyon upang maging epektibo at pare-pareho ang pagpapatupad ng mga ordinansang ito sa buong bayan.

Ang mga sumusu-

(cont. p.51)

LIBRENG AKLATAN NI BERONG - HANDOG SA KABATAAN NG TAGAYTAY

Matagumpay na ipinagpapatuloy ng Tagaytay City Fire Station, sa pamumuno ng kanilang bagong hepe na si FCINSP ARMAND LEE M ANDRES, ang adhikain nitong palaganapin ang kaalaman tungkol sa kaligtasan sa sunog sa mga Child Development Center sa lungsod ng Tagaytay ngayong taong 2026. Isinasakatuparan ito sa pamamagitan ng kanilang makabagong programang tinatawag na Firetruck Library.

Ang Firetruck Library ay inilunsad noong nakaraang taon at ginawang isang mobile learning hub ang firetruck ng istasyon. Sa pamamagitan nito, naihahatid sa mga bata ang mahahalagang aral hinggil sa pag-iwas sa sunog at pagiging handa sa oras ng sakuna. Bahagi ng programa ang storytelling na isinasagawa mismo ng mga bumbero, gamit ang mga aklat na donasyon mula sa mga mapagmalasakit na mamamayan ng Tagaytay.

Kamakailan, noong ika-26 ng Enero 2026, nagsagawa ang BFP Tagaytay ng Firetruck Library at Open House na nilahukan ng mga mag-aaral ng Kaybagal Day Care Center sa pamumuno ni Barangay Captain Hon. Amanda G. Manalo at ng day care teacher na si Mrs. Floravilla R. Constante. Layunin ng aktibidad na mas mailapit sa mga bata ang kaalaman sa fire safety sa isang masaya at interaktibong paraan.

Kasama sa programa ang interactive storytelling, coloring activities, at mga hands-on na karanasan tulad ng pagsuot ng firefighter gear, pagsakay sa firetruck, at pag-operate ng fire hose sa ilalim ng gabay ng mga personnel ng istasyon. Sa pamamagitan nito, mas naging makabuluhan at kapanapanabik ang pagkatuto ng mga bata, kasabay ng paghubog ng kanilang paghanga at respeto sa propesyon ng pagbobomba.

Ayon sa Tagaytay City Fire Station, ang Firetruck Library ay hindi lamang simpleng programa sa pagbabasa kundi isang hakbang sa pagtatatag ng matibay na pundasyon ng kamalayan sa kaligtasan mula sa murang edad. Lubos namang nagpasalamat ang mga guro at magulang sa isinagawang aktibidad at pinuri ang dedikasyon ng mga bumbero. Ang nasabing programa ay patuloy na isinusulong bilang bahagi ng Oplan Ligtas na Pamayanan, na layong maabot pa ang mas maraming paaralan at daycare center sa lungsod.(BILLY DAVID SADIK NG CAVITE)

DTI Laguna Supports Launch of Siniloan Convergence Area Development Plan (CADP)

Siniloan, Laguna — The Department of Trade and Industry–Laguna (DTI Laguna), led by Provincial Director Christian Ted O. Tungohan, together with Assistant Regional Director Revelyn A. Cortez of DTI CALABARZON (DTI 4-A), participated in the launch of the Siniloan Convergence Area Development Plan (CADP) at the Siniloan Cultural Center in Siniloan, Laguna on January 22, 2026.

The activity formally marked the commencement of the Siniloan CADP's implementation, a strategic framework aimed at advancing inclusive and sustainable rural development through strengthened convergence and collaboration among national government agencies, the local government unit, and key stakeholders in the municipality.

During the program, a comprehensive presentation of the Siniloan Convergence Area Development Plan was presented, outlining its development objectives, priority sectors, and planned interventions. These initiatives are geared toward enhancing local economic development, promoting livelihood opportunities, and ensuring environmental sustainability within the convergence area.

The launching, led by the Local Government Unit of Siniloan, Laguna, was attended by various national government agencies, including the Department of Agriculture (DA), Department of Environment and Natural Resources (DENR), Department of the Interior and Local Government (DILG), and the Department of Agrarian Reform (DAR), among others. The strong presence of partner agencies highlighted the shared commitment of the national and local governments to a whole-of-government approach in addressing development challenges and accelerating socio-economic growth in the municipality.

The ceremonial launching symbolized the unified resolve of all stakeholders to work collaboratively in implementing the programs and projects identified under the CADP. DTI Laguna reaffirmed its commitment to supporting the plan through trade and industry-related interventions, including enterprise development, value chain enhancement, capacity building, and market access facilitation for local entrepreneurs and producers.

The Siniloan Convergence Area Development Plan, approved on October 14, 2025, is envisioned to serve as a roadmap for coordinated and harmonized development efforts, ultimately contributing to improved livelihoods, increased economic opportunities, and sustainable development outcomes for the people of Siniloan.

The launching ceremony was jointly convened by the Regional Convergence Initiative – Technical Working Group (RCI-TWG) and the Municipal Convergence Initiative – Technical Working Group (MCI-TWG) of Siniloan, Laguna, marking the formal start of the plan's implementation. The event underscored the shared commitment of national and local government institutions to advance sustainable rural development through convergence, coordination, and partnership.

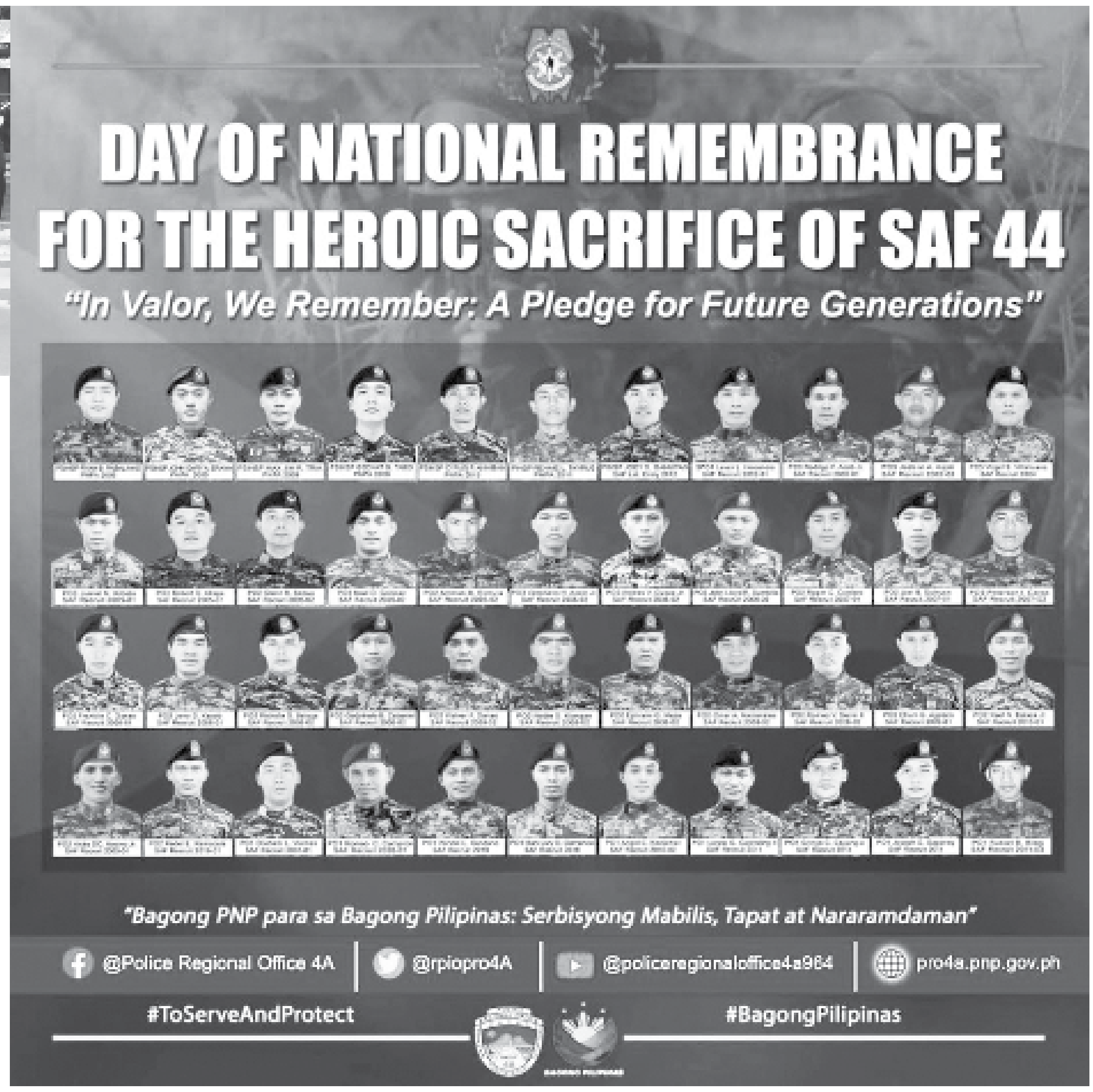
The ceremony was graced by the presence of the National Convergence Initiative for Sustainable Rural Development (NCI-SRD) National Steering Committee, the NCI Secretariat, members of the RCI-TWG of CALABARZON, and other distinguished stakeholders. Their participation highlighted the importance of collective action and sustained collaboration in ensuring the successful implementation of the Siniloan CADP.

As host, the MCI-TWG of Siniloan, Laguna expressed its commitment to fostering strong partnerships and ensuring the effective rollout of convergence interventions that are responsive to local needs and development priorities (JCMDrueco, DTI Laguna).

COURTESY VISIT. Bumisita sa Tanggapan ni City Mayor Dahlia A. Loyola ang mga kawani ng Department of Science and Technology - Philippine Institute of Volcanology and Seismology (DOST-PHIVOLCS). Narito sila upang magsagawa ng Field Validation para sa initial result ng GIS Suitability Models for Earthquake Safe Open Spaces and GIS-Based Road Network Analysis para sa Innovations Laboratory (InnoLab) Project and Geospatial Analytics and Technology Solutions (GATES) Program.

Nawa ay naging makabuluhan ang inyong naging pagbisita sa Pamahalaang Lungsod ng Carmona!

PRO CALABARZON commemorates National Day of Remembrance for SAF 44



Camp BGen Vicente P Lim, Calamba City — The Police Regional Office CALABARZON joined the entire Philippine National Police and the nation in commemorating the National Day of Remembrance for the Heroic Sacrifice of the SAF 44 through a solemn ceremony held today at the Bantayog ng mga Bayaning Tagapamayapa, Camp BGen Vicente P. Lim, Calamba City.

The activity honored the 44 members of the Special Action Force who were killed in action during the Mamasapano incident in Maguindanao, whose courage and sacrifice continue to inspire generations of police officers and Filipinos.

Highlighting the activity was the wreath-laying ceremony, offered by Mrs. Roselle B. Nacino, wife of Police Officer 2 Nicky DC Nacino, Jr, symbolizing the enduring sacrifice of the families left behind and the nation's collective gratitude for the heroism of their loved ones. She was joined by PBGEN Paul Kenneth T Lucas, Regional Director, PRO CALABARZON, who laid the second wreath as a sign of respect, solidarity, and unwavering support to the families of the fallen heroes.

The message of PLTGEN Jose Melencio C Nartatez, Jr., Acting Chief, Philippine National Police, was delivered by PBGEN Lucas, emphasizing that the National Day of Remembrance is not only about recalling past events but about honoring the lives behind the sacrifice of the SAF 44 who willingly served despite the dangers of the profession. The Chief, PNP underscored that their valor reminds every police officer of the responsibility they carry and, at times, the ultimate price of service.

"The SAF 44 were not just elite Commandos. They were sons, husbands, fathers, brothers, friends. Men who knew the dangers of their work, and still chose to serve. Hindi sila nag-atubili. Hindi sila umatras. Pinili nilang tumindig kahit kapalit ay buhay," the Chief PNP in his message.

Anchored on the theme "In Valor, We Remember. We Pledge for Future Generations," the message further called on all PNP personnel to uphold discipline, unity, accountability, and respect for human life in every operation, ensuring that the legacy of the SAF 44 continues to guide the organization in building a professional, trustworthy, and people-centered police force.

"We honor the fallen by making sure those who follow serve in a police organization that is disciplined, accountable, and worthy of public trust. Let this day strengthen our resolve. Let it remind us of what is at stake and let it bind us together as one police force, and one nation," the Chief PNP further added.

The commemoration concluded with a renewed pledge from PRO CALABARZON to honor the memory of the SAF 44 through faithful service, integrity, and dedication to the Filipino people. (ROSELLE AQUINO)

KWF fetes former director and important 20th century writer and scholar

The Komisyon sa Wikang Filipino (KWF) celebrated the life and works of its former director and important writer-scholar Julian Cruz Balmaseda this 28 January 2026 at the auditorium of the Philippine Information Agency, Quezon City.

Julian Cruz Balmaseda (1885–1947), whose 141st birth anniversary is observed today, is an important writer and scholar whose works in Filipino captured the spirit and essence of a precarious time in Philippine history.

With a writing career spanning the recently-ended Spanish occupation and the aftermath of World War II, Balmaseda wrote about Filipino life in a wide spectrum ranging from the patriotic to the romantic and personal.

According to sources, Balmaseda penned about 820 poems and 44 plays. Some of his books of poetry include Ang Bayan ni Plaridel (1913), Pangarap Lamang (1915), and Naku, ang Maynila! (1923–1924). KWF, under its Aklat Bayan program, reissued Naku, ang Maynila! in 2015.

His plays and stories like Sangkuwaltang Abaka (1922) and Ang Tala ng Bodabil (1936–37) have been restaged and adapted into films.

As a scholar of Philippine literature, his important works include Ang Tatlong Panahon ng Tulang Tagalog (1938) and Ang Dulang Pilipino (1947).

Balmaseda, originally from Orion, Bataan, was a teacher, municipal clerk, and government employee. He served as director of the National Institute of Language (now known as KWF) from 1938–1947.

Since 2015, KWF has been paying tribute to Balmaseda by staging the Gawad Julian Cruz Balmaseda during his birth anniversary. The award recognizes outstanding theses and dissertations written in Filipino as a contribution to the intellectualization of the national language.

Winners for this 2026 are Darwin Plaza (thesis) of Ateneo de Naga University and Ferdinand P. Jarin (dissertation) of De La Salle University.

KWF also launched Dr. Lovella Gamponia-Velasco's Ubbog Ti Asin: Kuwento at Kuwenta ng mga Babaeng Mannurat ng Nueva Viscaya. Gamponia-Velasco won the Gawad Balmaseda for her dissertation in 2017.

MULA BATAS TUNGO SA AKSYON...

from p. 48

nod ang mga Ordinansa na nagkaroon ng IRR:

1. Ordinance No. 144 Liquor Regulation Ordinance of the Municipality of Indang
2. Ordinance No. 131 Anti-Modified Muffler Ordinance No. 131-2015 of the Municipality of Indang
3. Ordinance No. 333 Ordinance Regulating the Sale and Use of Electronic Cigarettes and Novel Tobacco Products of the Municipality of Indang
4. Ordinance No. 219 New Curfew for Minors Below Eighteen Years of Age of the Municipality of Indang
5. Ordinance No. 250 Enactment and Implementation of Road Clearing in the New Normal in the Municipality of Indang, Cavite
6. Ordinance No. 311 Anti-Minor on Wheels Ordinance of the Municipality of Indang

Sa pamamagitan ng sama-samang pagkilos ng mga halal na opisyal at kawani ng pamahalaan, patuloy na itinataguyod ang isang Bagong Indang na may malinaw na direksyon, matatag na patakaran, at malasakit sa bawat Indangeño, isang bayan na sumusulong nang may disiplina, pagkakaisa, at tunay na serbisyo.(BILLY DAVID SADIK NG CAVITE

PAGBABAHAGING LABAS SA HUKUMAN NG LUPANG NAIWAN NG YUMAONG SINA LEONILA GONZALES RIVERA AT ISIDRO G. RIVERA

ANG LATHALAING ITO ay nagpapatunay na ang yumaong sina **LEONILA GONZALES RIVERA**, namatay noong ika-23 ng Nobyembre, taong 2014, sa Silang, Cavite; at **ISIDRO G. RIVERA,** namatay noong ika-19 ng Setyembre, taong 2023, sa Silang, Cavite, na sila ay namatay na walang ginawa at iniwan na Huling Habilin o Testamento, at walang naiwang anumang pagkakautang sa kaninomang tao o samahan, na sa kanilang kamatayan, ang nabanggit na yumaong sina Leonila Gonzales Rivera at Isidro G. Rivera ay nakapag-iwan ng Bahagi o Portion ng Isang (1) parselang lupa, at higit na makikilala bilang: "One (1) parcel of land situated at Brgy. Puting Kahoy, Silang, Cavite, covered by Original Certificate of Title No. OP-1396 issued by the Registry of Deeds for Tagaytay City, identified as Lot 8374 of the Approved Silang Cadastre Cad-452-D, containing an area of approximately Nine Thousand Seven Hundred Thirty (9,730) square meters, more or less", na may Pagbabahaging Labas sa Hukuman sa Dahon Blg. 443, Pahina Blg. 90, Aklat Blg. 3, Taong 2025 sa Notaryo ni Atty. Edgardo G. Baniaga.

Southern Sparkle News And Publishing
January 19, 26 & February 2, 2026

PAGBABAHAGING LABAS SA HUKUMAN NG LUPANG NAIWAN NG YUMAONG SINA ANGELINA GONZALES LOTINO AT ALBERTO S. LOTINO

ANG LATHALAING ITO ay nagpapatunay na ang yumaong sina **ANGELINA GONZALES LOTINO**, namatay noong ika-27 ng Pebrero, taong 2021, sa Silang, Cavite; at **ALBERTO S. LOTINO**, namatay noong ika-2 ng Agosto, taong 2017, sa Silang, Cavite, na sila ay namatay na walang ginawa at iniwan na Huling Habilin o Testamento, at walang naiwang anumang pagkakautang sa kaninomang tao o samahan, na sa kanilang kamatayan, ang nabanggit na yumaong sina Angelina Gonzales Lotino at Alberto S. Lotino ay nakapag-iwan ng Bahagi o Portion ng Isang (1) parselang lupa, at higit na makikilala bilang: "One (1) parcel of land situated at Brgy. Puting Kahoy, Silang, Cavite, covered by Original Certificate of Title No. OP-1396 issued by the Registry of Deeds for Tagaytay City, identified as Lot 8374 of the Approved Silang Cadastre Cad-452-D, containing an area of approximately Nine Thousand Seven Hundred Thirty (9,730) square meters, more or less", na may Pagbabahaging Labas sa Hukuman sa Dahon Blg. 446, Pahina Blg. 91, Aklat Blg. 3, Taong 2025 sa Notaryo ni Atty. Edgardo G. Baniaga.

Southern Sparkle News And Publishing
January 19, 26 & February 2, 2026

Provincial Most Wanted Arrested by Indang Police in Pangasinan

Camp BGen Pantaleon Garcia, City of Imus, Cavite - Personnel of Indang Municipal Police Station arrested a Most Wanted Person (Provincial Level), during a manhunt operation conducted in Villasis, Pangasinan at around 5:00 in the morning, January 24, 2026.

PMAJ IAN JASPER M MONTOYA, Acting Chief of Police of Indang Municipal Police Station, identified the accused as alias LEON, a native of Naic, Cavite and presently residing in Villasis, Pangasinan.

The arrest was conducted by a virtue of a Warrant of Arrest for Acts of Lasciviousness under Article 336 of the Revised Penal Code in relation to Section 5(b) of RA 7610, issued by the Acting Presiding Judge of RTC Branch 15, Naic, Cavite, on November 6, 2025, with a recommended bail of Php 540,000.00.

The accused is now under the custody of Indang Municipal Police Station Custodial Facility for proper documentation and disposition. A copy of the Warrant of Arrest will be returned to the court of origin.

In his message, PCOL ARIEL R RED, Acting Provincial Director, emphasized that the arrest reflects the police force's unwavering commitment to protect the vulnerable and ensure accountability. "Crimes involving children and other vulnerable members of society will never be taken lightly. This arrest sends a clear message that the law will eventually catch up with offenders, no matter where they hide. We remain steadfast in our duty to pursue justice with diligence, coordination, and respect for due process," he said.(BILLY DAVID SADIK NG CAVITE)

EXTRAJUDICIAL SETTLEMENT OF THE ESTATE OF THE LATE IMELDA GARCINILA MANGAMPO WITH WAIVER OF RIGHTS

NOTICE is hereby given that the estate of the late **IMELDA GARCINILA MANGAMPO**, who died on September 16, 2024 at the City of Dasmariñas, Cavite, at the time of her death, she left no debts and no will, that the deceased left the following property: Make - Kawasaki, Body Type - MTC, MV File No. 0401-00000953022, CR No. 241911353, Engine No. BC175AEBA6384, Chassis No. BC175J-B80147, Plate No. 041406, Denomination: Tricycle, and was Extra-Judicially Settled among the legal heirs, executed on 29th day of December 2025 and ratified before Notary Public Atty. Miriam S. Clorina, under Doc. No. 316, Page No. 64, Book No. 348, Series of 2025.

Southern Sparkle News And Publishing
January 26, February 2 & 9,2026

PAGBABAHAGING LABAS SA HUKUMAN NG LUPANG NAIWAN NG YUMAONG SINA VIRGINIA GONZALES PEREZ AT EMILIANO PEREZ

ANG LATHALAING ITO ay nagpapatunay na ang yumaong sina **VIRGINIA GONZALES PEREZ**, namatay noong ika-24 ng Hulyo, taong 2008, sa Sta. Rosa City, Laguna; at **EMILIANO PEREZ**, namatay noong ika-17 ng Mayo, taong 2014, sa Sta. Rosa City, Laguna, na sila ay namatay na walang ginawa at iniwan na Huling Habilin o Testamento, at walang naiwang anumang pagkakautang sa kaninomang tao o samahan, na sa kanilang kamatayan, ang nabanggit na yumaong sina Virginia Gonzales Perez at Emiliano Perez ay nakapag-iwan ng Bahagi o Portion ng Isang (1) parselang lupa, at higit na makikilala bilang: "One (1) parcel of land situated at Brgy. Puting Kahoy, Silang, Cavite, covered by Original Certificate of Title No. OP-1396 issued by the Registry of Deeds for Tagaytay City, identified as Lot 8374 of the Approved Silang Cadastre Cad-452-D, containing an area of approximately Nine Thousand Seven Hundred Thirty (9,730) square meters, more or less", na may Pagbabahaging Labas sa Hukuman sa Dahon Blg. 445, Pahina Blg. 90, Aklat Blg. 3, Taong 2025 sa Notaryo ni Atty. Edgardo G. Baniaga.

Southern Sparkle News And Publishing
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AFFIDAVIT OF ADJUDICATION

NOTICE is hereby given that the estate of the late **ADENA MARCOS CANAY**, who died on April 18, 2025 in Bayombong, Nueva Vizcaya who is the owner of that certain parcel of land located at Brgy. Carsadang Bago 1, Imus City, Cavite, covered by Transfer Certificate of Title No. 057-2018039747 of the land records of Cavite, containing an area of Thirty-Six square meters (36) more or less, and was the subject of the sole heir, executed on 31st day of December 2025 and ratified before Notary Public Atty. Jerome Galapon Marcos, under Doc. No. 433, Page No. 87, Book No. 18, Series of 2025.

Southern Sparkle News And Publishing
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EXTRAJUDICIAL SETTLEMENT OF ESTATE OF SPOUSES CARLOS I. MIRANDA AND TO SUSANA VALENZUELA

NOTICE is hereby given that the estate of the late **SPOUSES CARLOS I. MIRANDA AND SUSANA VALENZUELA**, who passed away on July 28, 2023 in Imus City and on June 22, 2025, respectively; and **MA. ANALEE M. RUSIT,** who passed on August 23, 2025 in Toronto, Ontario, Canada, all died without any outstanding debt or obligation, and left the following property: Title No. T-46028 - Province of Cavite, situated in the Barrio of Tinabunan, Municipality of Imus, Province of Cavite, containing an area of Two Hundred Eighty-Eight (288) square meters, more or less, and was Extra-Judicially Settled among the legal heirs, executed on 5th day of January 2026 and ratified before Notary Public Atty. Antonio T. Nicolas, under Doc. No. 97, Page No. 21, Book No. I, Series of 2026; Before me, KERWIN ORVILLE C. TATE, Deputy Consul General of the Republic of the Philippines, in and for the consular district of Toronto, Ontario, Canada, duly commissioned and qualified, on this 5th day of January 2026, under Doc. No.: 76-26, Fee: $38.75, O.R. No.: 32, Service No.: 174, Series of 2026.

Southern Sparkle News And Publishing
January 19, 26 & February 2, 2026

PAGBABAHAGING LABAS SA HUKUMAN NG LUPANG NAIWAN NG YUMAONG SI CRISTINA GONZALES DELMO

ANG LATHALAING ITO ay nagpapatunay na ang yumaong sina **CRISTINA GONZALES DELMO**, namatay noong ika-08 ng January, taong 2017, sa Sta. Rosa City, Laguna, na siya ay namatay na walang ginawa at iniwan na Huling Habilin o Testamento, at walang naiwang anumang pagkakautang sa kaninomang tao o samahan, na sa kaniyang kamatayan, ang nabanggit na yumaong si Cristina Gonzales Delmo ay nakapag-iwan ng Bahagi o Portion ng Isang (1) parselang lupa, at higit na makikilala bilang: "One (1) parcel of land situated at Brgy. Puting Kahoy, Silang, Cavite, covered by Original Certificate of Title No. OP-1396 issued by the Registry of Deeds for Tagaytay City, identified as Lot 8374 of the Approved Silang Cadastre Cad-452-D, containing an area of approximately Nine Thousand Seven Hundred Thirty (9,730) square meters, more or less", na may Pagbabahaging Labas sa Hukuman sa Dahon Blg. 447, Pahina Blg. 91, Aklat Blg. 3, Taong 2025 sa Notaryo ni Atty. Edgardo G. Baniaga.

Southern Sparkle News And Publishing
January 19, 26 & February 2, 2026

PAGBABAHAGING LABAS SA HUKUMAN NG LUPANG NAIWAN NG YUMAONG SI LEONORA GONZALES GANNABAN

ANG LATHALAING ITO ay nagpapatunay na ang yumaong sina **LEONORA GONZALES GANNABAN**, namatay noong ika-21 ng Mayo, taong 2024, sa Sta. Rosa City, Laguna, na siya ay namatay na walang ginawa at iniwan na Huling Habilin o Testamento, at walang naiwang anumang pagkakautang sa kaninomang tao o samahan, na sa kaniyang kamatayan, ang nabanggit na yumaong si Leonora Gonzales Gannaban ay nakapag-iwan ng Bahagi o Portion ng Isang (1) parselang lupa, at higit na makikilala bilang: "One (1) parcel of land situated at Brgy. Puting Kahoy, Silang, Cavite, covered by Original Certificate of Title No. OP-1396 issued by the Registry of Deeds for Tagaytay City, identified as Lot 8374 of the Approved Silang Cadastre Cad-452-D, containing an area of approximately Nine Thousand Seven Hundred Thirty (9,730) square meters, more or less", na may Pagbabahaging Labas sa Hukuman sa Dahon Blg. 444, Pahina Blg. 91, Aklat Blg. 3, Taong 2025 sa Notaryo ni Atty. Edgardo G. Baniaga.

Southern Sparkle News And Publishing
January 19, 26 & February 2, 2026

Southern Sparkle News and PUBLISHING
ISSN 2508-0679
The country's news vehicle towards progress and development.
Vol. XVII No. 18 FEBRUARY 2-8, 2026 P10.00

PhilHealth at OWWA: Magkapit-Bisig para sa Kalusugan at Kapakanan ng OFWs

Nagkaroon ng produktibong talakayan noong ika-23 ng Enero 2026, sina PhilHealth President and CEO Dr. Edwin M. Mercado at OWWA Administrator Atty. Patricia Yvonne "PY" Caunan, kasama ang kani-kanilang mga opisyal, sa PhilHealth Head Office sa Pasig City.

Tinalakay sa pagpupulong ang mas pinahusay na kolaborasyon upang masiguro ang dekalidad na serbisyong pangkalusugan para sa ating mga Bagong Bayani. Kabilang sa mga pangunahing agenda ang pagsasaayos at pagpapalakas ng Med-Plus Program, gayundin ang pagpapalawak at pagpapahusay ng PhilHealth YAKAP Program para sa OFWs.

Patuloy ang sama-samang hakbang ng PhilHealth at OWWA upang mas maging abot-kamay, mas episyente, at mas ramdam ang mga programang nakalaan para sa ating mga OFW at kanilang pamilya—dito man sa bansa o saan mang panig ng mundo.

Kapag magkatuwang sa iisang layunin, mas napagtitibay ang proteksiyon at serbisyong nararapat para sa bawat pamilyang Pilipino. (Philippine Health Insurance Corporation fb)

BJMP Modernizes Facilities for Humane PDL Care

Under the unified leadership of Bureau of Jail Management and Penology (BJMP) Chief Director Ruel "RSR" S. Rivera (bottom right), the Bureau continues to prioritize jail decongestion through the construction of larger, modern facilities nationwide. Recently completed projects, including the Mandaluyong City Jail, San Fernando District Jail, and the Quezon City Male and Female Dormitories, serve as a testament to the Bureau's commitment to the orderly and humane safekeeping of PDLs as it moves toward a fully modernized agency. (Benjie J. Murillo / BJMP)

BJMPRO-NCR Named Best Regional Office for 2025

The Bureau of Jail Management and Penology Regional Office – National Capital Region (BJMPRO-NCR), led by Regional Director C. Supt. Baby Noel P. Montalvo, was hailed as the Best Regional Command during the BJMP 4th Quarter Management Conference, CY 2025. In a sweep of excellence, the region also secured top honors for Best Regional Director, Best Regional Intelligence Division, Best Regional Welfare and Development Implementer, and Best Regional Legal Service Section. These awards highlight the command's solid commitment to professionalism and its mission of changing lives while building a safer nation. (Benjie J. Murillo / BJMPRO-NCR)

Parañaque City Fire Marshal Sends Off New Recruits

On January 26, 2026, Parañaque City Fire Marshal Superintendent Liher L. Barrios (seated, center) received the command's Apprentice Fire Officer 1s during their exit call. These apprentices are set to undergo the Fire Basic Recruit Course (FBRC), tentatively scheduled to begin on February 2, 2026, at the National Fire Training Institute in Camp Vicente Lim, Calamba, Laguna. During the meeting, Barrios shared words of wisdom and encouraged the trainees to fully immerse themselves in the program to gain the skills and discipline necessary to become dedicated and responsible public servants. (Benjie J. Murillo / BFP Parañaque)

A freshly baked start

Juliet Bascoguin, a baker and entrepreneur from Iloilo, stands proudly beside their bakery, a symbol of livelihood built from passion and patience.

Iloilo is widely known as the home of the famous Filipino Biscocho, a well-loved delicacy, popular for its crispy texture and buttery flavor. Over the years, it has become a symbol of the Ilonggos' dedication to quality and taste.

Juliet Bascoguin, a 65-year-old native of Iloilo, spent more than a decade working for a company before choosing to step away from employment to focus on raising her three children. While staying at home, she put her Technical-Vocational (TechVoc) training in baking to good use by starting a small bakery, turning her skills into a source of both purpose and livelihood.

From flour beginnings

In 1998, 9J's Bakery was established, a labor of love built by nine siblings who worked side by side. With Juliet's expertise in baking, she took the lead in overseeing the bakery's daily operation. Every profit earned was carefully reinvested in quality equipment, ensuring that each loaf and pastry met the bakery's standard for taste and quality. Any leftover bread was turned into pudding, turning potential waste into another delicious treat.

Among the many bread they produced was biscocho, one of Iloilo's famous delicacies. At first, monay was among their best-selling breads. However, as Iloilo became more recognized for its biscocho, demand for their own version grew as well, particularly among tourists seeking the city's signature treat.

As their business thrived, challenges were inevitable, including the rising cost of raw ingredients. At times, this led to misunderstandings with customers, but over time, they came to understand and adapt to the necessary price changes.

"Go lang ng go, ganon naman talaga ang business may ups and down, wag bibitiw at tuloy lang palagi ang laban (Just keep going, that's really how business is, there are ups and downs but don't give up and always keep fighting)," she stated.

In 2014, Juliet became a client of CARD Bank, Inc., a microfinance-oriented rural bank under CARD Mutually Reinforcing Institutions (CARD MRI), initially to secure a loan for her child's education. Over time, the bank became more than just a source of school funds, it also provided the additional capital needed to sustain their bakery business.

Through dedication, hard work, and the success of the business, Juliet was able to ensure that all three of her children completed their education. Two are now working in Qatar, while the other became a certified public accountant.

Juliet's story is a reminder that success often comes with struggles. There were highs and lows but she chose to keep going. And by refusing to give up, she proves that perseverance remains the heart of a successful business.