In This Special Issue, Published In Full: PROPOSED QUEZON CITY REVENUE CODE

11 Councilors' Version Of Uniformity

Uniformity in attire through the wearing of the prescribed uniforms has been the object of persistent appeals of both Mayor Mathay and Vice Mayor Planas, voiced at the flag-raising ceremonies.

Eleven Councilors, a little bird has told us, have responded to this appeal for uniformity in a different way — a very unusual, dubious way: They have submitted vouchers claiming payment of expenses incurred during the Immunization Days.

Nothing unusual nor dubious in that. But what is unusual and dubious is that the amount claimed is exactly the same in all 11 vouchers. The uniform amount is P38,000!! No supporting receipts attached. *(turn to column at extreme right)*

The New Capitol STANDARD

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11 COUNCILORS ...

If the uniform claims are made in the spirit of responding graciously to the Mayor's and Vice Mayor's appeal for uniformity, well and good. But fiscalwise, the uniformity is a cause for wonder — and misgiving.

In the spirit of kindness and charity, the names of the uniform, like-minded Councilors are withheld.

Realty Tax Relief Program Expires June 30

The realty tax relief program of the city government which started in March 5, under which delinquent real property owners are relieved of the payment of interests/penalties on their overdue taxes, will expire on June 30.

As of May 24, with barely a month to go, total collection under the program amounted to only P29,268,456.76 far below the collectible amount of about P200 million, not P493 million as erroneously stated in the ordinace adopting the program and in posters of Councilor Moises Samson who had authored said measure.

It is hoped, however, that considering the last-minute mentality of the Filipino. there will be a flurry of payments come June 30. There will be no extension of the program; instead auction sale of delinquent real properties will be held.

As to total tax collection-all kinds, delinquent and non-delinquent, the amount of P272,240,870.46 was realized, as of April.

To Hold Public Hearings On Proposed QC Revenue Code

A series of public hearings on the proposed 1993 QC Revenue Code will be held at the Carlos Albert Hall on June 10 and 11.

This published proposed revenue code was prepared by a Task Force created under Executive Order No. 7, dated 29 of January 1993 of the Mayor. Chairman of the Task Force representing the Mayor is Commissioner Mauro Calaguio with the following members: Atty. Ben Kasala, Asst. City Assessor; Sotero Laude, Asst. City Secretary; Atty. Rodolfo Dimaisip, Consultant, Office of the Mayor and Legal Consultant to Councilor Antonio L. Sioson; Antonio Bicenio, Consultant, Office of the Mayor; Mario Velasco, Taxes and Fees Division Chief; Juanito Ortiz, Finance Coordinator; Edilberto Cruz, Legislative Assistant, Committee on Laws, Rules and Internal Government: and Jose Matimtiman Jr. of the Business Permits and Licenses Division.

The original version of the Code was submitted by Councilor Sioson and was reviewed polished and finalized by the Committee on Ways and Means headed by Councilor Antonio Sioson in collaboration with the Committee on Laws, Rules and Internal Government headed by Councilor Alberto Galarpe. Sioson, who was the overall in charge in the preparation of the Code, said that it has been a tough job considering the many factors involved.

The three public hearings will be on the three main parts of the proposed Code: 1) Regulatory Fees and Charges 2) Business Tax and 3) Real Property Tax The Code is expected to increase the City government's income from all sources, including real property taxes after the Council enacts into an ordinance the new



SIOSON

Schedule of Land Values upon which increased realty taxes will be based.

(Editor's Note: The Proposed Code is Published in full in this issue. We are supplying 10,000 copies for distribution to the public. The proposed code consists of 9 chapters, consisting of 61 Articles and 250 Sections. The final enacted version that the Council will pass into an ordinance will be published on three consecutive days)

Why Not Daly City First?

A huge 14-man delegation headed by Vice Mayor Charito Planas went recently to Shenyang City, Republic of China, purportedly to establish sister-city relationship between Quezon City and Shenyang City. The visit, which was "official", meaning at government expense, was made in response to an unsolicited invitation extended to Mayor Mathay by Shenyang City Mayor Wu Disheng.



PLANAS

The trip was valid, for it would have been rude not to respond to a very gracious invitation. But why the big number of Councilors who tagged along? Four or five would have sufficed, including, above all, Councilor Ramon "Bu" Mathay whom his father, the extremely busy MMA Chairman and QC Mayor Mel Mathay, had sent to represent him. Two other members of the party were quite useful: Judge Manuel Calandog, Jr., Director of the Association of Philippine-China Understanding (APC) and Mr. Gregory T. Lim, APCU member who acted as coordinator of the group.

Highlight

In the Vice Mayor's report on the trip which we will publish in full in our forthcoming regular issue, this issue being just a special issue to accommodate the publication of the proposed 1993 Revenue Code of QC, she states that "the highlight of the visit was the initiating of the Agreement of the Establishment of the Sister- City Relationship between Shenyang and Quezon City on May 7, 1993 by the Senior Vice Mayor of Shenyang and myself."

Note: "Senior Vice Mayor and *myself?*" Obviosuly, the nine Councilors and the four other members of the delegation were mere onlookers. What role did they play to justify their having tagged along?

It is well and good that a Shenyang City-Quezon City sister-city relationship will be established for, as stated in the Vice Mayor's report, "It provides for the promotion and broadening of economic cooperation and trade relations between the two cities, and to carry out exchanges in such fields as science, technology, culture, education, sports and health, among others."

Forgotten

But why has the city government seem to have completely forgotten Daly City, California, USA? There is a specially good reason for the establishment of a Daly City-Quezon City sister-city relationship. Thirty (30) percent of Daly City's population is composed of Filipino-Americans.

Another good reason is that the sending of a QC delegation to negotiate a sister-city relationship with Daly City will confirm the charge we are filing against three former Councilors and one re-elected that in 1990 they faked trips to Daly City purportedly to negotiate said sister-city relationship.

The former Councilors involved are Dennis Roldan, Cielito del Mundo and Elizabeth Gaba while the re-elected Councilor is the honorable Emilio Tamayo. Roldan is now a Congressman while Del Mundo is being groomed for appointment as DSWD secretary. Their high position will not, however, deter us from pushing through our charge against them. This will be a good opportunity to see if high position can indeed impede the course of truth and justice.

Minimal Increase In Realty Taxes In Proposed QC Revenue Code

The increase in realty taxes will be minimal in the proposed QC Revenue Code. The increase is the result of the implementation of the new Schedule of Land Values submitted to the Council by the Office of the City Assessor. It had been prepared in compliance with Section 219 of the Local Government Code which ordains a general revision of assessments to be implemented before 1944. In Quezon City the last revision was in 1980, making present realty taxes obsolete.

The Council had been reluctant to act on the new Schedule of Land Values, fearing the adverse reaction of the public. It is hoped, however, that the real property taxpayers concerned will eventually realize that the slightly higher realty taxes are not "excessive, oppressive and confiscatory."

In this paper's editorial in a previous issue, it was clearly known that the increased realty taxes are only *numerically* bigger but *purchasing-value wise,* they may be even smaller. Hereunder are pertinent portions of said editorial.

False Impression

The charge that these increased realty taxes are "excessive, oppressive and confiscatory" is not valid. The false impression that they are such is the result of erroneous news stories alleging that the increases are "500 to 700 percent" We have taken the trouble to examine the 1990 Schedule of Fair Market Values and our findings belie the "500 to 700 percent increase." These are the facts:

1) There are only seven areas in the 21 Assessment Districts into which QC is divided where the increases are above 500 percent. They range from 525 to 694 percent and this is because the areas involved are prime commercial lands with very high market values upon which their taxable values are based as provided for by law.

2) There are only 19 commercial and industrial areas where the increases range from 400 to 5000 percent and 26 areas where the increases range from 300 to 377 percent.

3) As to residential areas, there are only two areas where the increases are high: at the Ayala subdivision, 471 percent, and from Congressional Avenue (proposed) to Tandang Sora along Visayas Ave., 344 percent. There are only 10 residential areas where the increases range from 200 to 250 percent. In the overwhelmingly big majority of residential areas — 582 of them — the increases range from 0 to 192 percent. So, where is the so-called "500 to 700 percent increase" in the Tuazon story.

Vital Factor

Another important factor — very vital fator — to consider in determining if the increased realty taxes are "excessive, oppressive and confiscatory" is the depreciation of the peso during the 10-year period between 1980, when the last implemented revision was made upon which the present low realty taxes were based, to 1990. It is safe to say that during that 10--year period, the peso had depreciated by 100 percent. Thus, if a property owner, who is now paying, say, :1,000 realty tax under the present low rates being implemented, is made to pay P2,000 under the increased realty tax rates, he woiuld be paying a numerically bigger amount but purchasing value-wise, he woiuld be actually paying less or at least, the same. So, where is the validity of the "excessive, oppressive and confiscatory" charge?

Windfall For City Government Personnel

The city government's more than 7,000 officials and employees, elected, regular, casual and contractual, are in the process of receiving a windfall of monetary benefits: mid-year bonus and salary increases. Loyalty and Productivity pays are expected to be given later.

The grant of salary increases is provided for in an ordinace authored by Councilor Ramon "Bu" Mathay while the bonus is a timely, yearly benefit granted to all government workers, national as well as local, before the start of the schoolyear.

The salary increases, ranging from P500 to mere than P1,000, depending on present salary, the smaller the salary, the bigger the increase, are being given despite the adverse stand of the Department of Budget Management. Justification for the grant of the increases is in the Local Government Code — a provision granting local units the power and authority to determine the salaries and wages of their respective officials and employees.



Mayor Mel Mathay, Jr. announcing the windfall during the Monday flag-raising ceremonies on May 17, two days before leaving for the US for a routine medical check-up and brief rest. Beside him is City Treasurer Alfredo D. Mercado whom the Mayor called to assure the availability of funds for the purpose. Mathay is expected to return on June 10 or a day or two earlier.

Seminar Workshop For QC Librarians



DEL BARRIO

The QC Public Library will sponsor a seminar workshop on the theme. "Enhancing the Technical Skills of Librarians for Efficient Library Servise," on June 3-4 at the Library's conference room.

This was announced by Ms. Blanquita L. Del Barrio, Q.C. Chief Librarian and President of the Public Librarians Association of the Philippines. Councilor Ramon "Bu" Mathay will give a message on opening day. .

Among the speakers are Dr. Juan Buenrostro of the UP Institute of Library Science, Lilian Luy, Chief Personnel Expert, CSC, and Caridad Aspiras of the Development Academy of the Philippines.

Dr. Manuel Alba, QC Administrator, will be the guest speaker at the closing rites. (ANDY G. FLORES)

PUBLIC IIEARING

Quezon City Revenue Code

Notice is hereby given that the Joint Committee on Ways and Means and on Laws and Internal Government of the City Council of Quezon City will conduct Public Hearings to discuss the Proposed Revenue Code of Quezon City.

The Public Hearings will be held at the Carlos Albert Hall, City Hall, Quezon City, on the following dates and time:

1. June 10, 1993 — 8:00 A.M. to 12:00 Noon
2. June 11, 1993 — 8:00 A.M. to 12:00 Noon
   1:00 P.M. to 5:00 P.M.

WHO IS THE SENATOR?

By Ben O. Flores

Who is the senator who called up Vice Mayor Charito Planas in connection with the closure of Maalikaya? According to Charito, the senator called up just to say hello, period, to comply with a request of the sauna proprietor.

Since the senator had done nothing improper, what's wrong in divulging his identity? We tried to see Charito and ask her the senator's identity, off the record, if need be, but, as acting Mayor, she was so busy. Not one of her staff wanted to talk, not even her PRO, Irma Villanueva. But we learned the identity of the senator from other sources.

A thousand for the correct answer. Here are the clues:

The senator belongs to the Liberal party, like Charito. He is a widower. He was involved in a sex affair in the Senate. He has a sonorous baritone voice, very suitable for advertising spiels. He once had his eye on the mayorship of Quezon City.

Incidentally, do you know how much Maalikaya customers pay?

PRESIDENTIAL SUITES: Single Massage, including whirlpool, P1,500; Twin Attendants Massage, P2,200; Double Massage, P2,700.

PANGARAP SUITES: Single Massage w/ private shower, steam and toilet, P1,000; Twin Attendants Massage, P1,500 Double Massage, P1,800,

For these skyhigh rates, there are, of course, fringe benefits.

If these filthy rich clients of Maalikaya, many of them high government officials including senators, choose to be fools by paying thousands for an hour of ecstacy, why bother to stop them? Vice Mayor Planas should perhaps concentrate on the third class saunas where the rates are more affordable — even to students. We are, of course, not batting for the reopening of Maalikaya. Let the senators and the colonels and generals do that — if they can prevail over the fiercely determined Charito.

PROPOSED QUEZON CITY REVENUE CODE

REPUBLIC OF THE PHILIPPINES
Quezon City
CITY COUNCIL
ORDINANCE NO. _____, S-93

ORDINANCE

PROVIDING FOR THE QUEZON CITY REVENUE CODE OF 1993

INTRODUCED BY: Committee on Ways and Means

WHEREAS, under the Local Government Code, Republic Act 7160, the City Government is authorized to create its own sources of revenues to defray the expenses of government;

WHEREAS, effective delivery of services can only be achieved when the City can raise the needed revenues to finance public needs;

WHEREAS, revenue raising can be maximized through sound and implementable methods of tax imposition and collection.

NOW, THEREFORE, be it ordained by the Sangguniang Panlungsod in session assembled:

CHAPTER ONE - GENERAL PROVISIONS

ARTICLE 1- TITLE, SCOPE AND DEFINITION OF TERMS

Section 1. Title. - This Code shall be known as the Quezon City Revenue Code of 1993.

Section 2. Scope. - This Code shall govern the taxing powers of Quezon City.

Section 3. Definition of Terms. -

Actual Use - refers to the purpose for which the real property is principally or predominantly utilized by the person in posession thereof.

Acquisition Cost - the actual cost of the taxable machinery to its present owner, plus the cost of transportation, handling, including Value Added Tax (VAT) and installation at the present site.

Amusement Places - are establishments devoted for pleasurable diversion and entertaiment. They include places of recreation, relaxation, avocation, pastime and fun.

Assessed Value - the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value.

Assessment - the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of property.

Assessment Level - the percentage applied to the market value of a real property to determine its assessed or taxable value.

Building - refers to all kinds of structure more or less permanently attached to a piece of land excluding those which are merely superimposed on the soil.

Business - means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.

Charges - refers to income derived by the City government in its proprietory functions such as market stall rentals, hospital charges, waste collection and disposal fees, transportation fares and sales of goods.

Civil Remedies - are remedies in the collection of delinquent taxes either by distraint of personal property, levy on real property, cancellation of business permits or by judicial actions.

Contractor - includes persons, natural or juridical, not subject to professional tax 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 definition, the term "contractor" shall include general engineering, general building and specialty contractors as defined under applicable laws; filling, demolition and salvage works contractors; proprietors of mine drilling apparatus; persons engaged in the installation of water system, and gas or electric light, heat or power; 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 planing 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 laundries 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 contrivance; 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 saloons and similar establishments; photographic studios; funeral parlors; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments, master plumbers, smiths, and house or sign painters; 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 which is not devoted principally to the publication of advertisements; bookbinders and lithographers; business agents, private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors.

Dealer - one whose business is to buy and sell any commodity of value.

Economic Life - the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

Fair Market Value - the price at which a real property may be sold by a seller who is not compelled to sell and be bought by a buyer who is not compelled to buy.

Fee - a charge fixed by law or ordinance for the regulation or inspection of a business activity or the services of a public office.

Franchise - a special privilege affecting public interest which is conferred upon private person or corporations by the national franchising offices or the Sangguniang Panlungsod under such terms and conditions as the granting authority may imposed in the interest of public welfare,security, and safety.

Gross Receipts or Sales - include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged on materials supplied with the services and deposits or advance payments actually or constructively 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.

Improvement - a valuable addition made to a real property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to protect or enhance its value, beauty or utility or to adapt it for new or further purposes.

Lien - a charge upon real or personal property for the satisfaction of some debt or duty ordinarily arising by operation of law.

Machinery - embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes. It includes machinery in residential property.

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 product in such manners 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 it to marketable shape or prepare it for any of the use of industry, or who by any such process, combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition, alters such raw 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.

Motor Vehicle - any vehicle including its attachments propelled by any power other than muscular designed to run on public roads, used mainly for transportation.

Occupation - one's regular business or employment, or an activity which principally takes up one's time, thought and emergies. It includes any calling, business, trade, or vocation but excludes profession requiring government examination.

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

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

Profession - a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountancy, engineering, etc.

Public Market - is a place where fresh foods or items for food or other commodities are sold. It may be established or operated by the City government or by a franchise granted by the Sangguniang Panlungsod to private persons. The public market area may include stalls where goods may be sold to the public, loading and unloading spaces and parking areas for vehicles.

Public Utility - includes electric power generating and distributing systems; road, rail, air and water transport; postal, telegraph and radio communications, and water companies, characterized by large innvestments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.

Real Property - consists of land, building, machinery and other improvements temporarily or permanently attached to the real property which form part of the land.

Residential Property - real property principally devoted to habitation.

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

Replacement or Reproduction Cost - the cost that would be incurred on the basis of current prices, in acquiring an equally desirable substitute property or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material.

Secretary's Fees - fees collected for services rendered for verification of records and documents on file in the various offices of the City government.

Shopping Centers - are business establishments which may include groceries, appliances, refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparel, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by different persons renting spaces in the complex.

Warehouse - includes every building or portion thereof where goods, wares, merchandise, articles or other personal property are received and stored. A warehouse that accept orders or issue sales invoices shall be considered a branch or sales office.

Wholesale - means a sale where the purchaser buys the commodities for resale, regardless of the quantity of the transaction.

ARTICLE 2 - RULES OF CONSTRUCTION

Section 4. General Rules. - In construing the provisions of this Code, the following rules of construction shall be observed unless otherwise inconsistent with the manifest intent of the said provisions, or when applied would lead to absurd or highly improbable results.

(a) **Common and Technical Words** - All words and phrases shall be construed and understood according to the common and approved usage of the language. But technical words and phrases and such other words which may have acquired a peculiar, or appropriate meaning or that which is defined in the Code shall be construed and understood according to such technical, peculiar, appropriate meaning or as defined.

(b) **Gender and Number** - Every word in this Code importing the masculine gender shall extend to both a male and female. Every word importing the singular number shall likewise be applicable to several persons or things and every word importing the plural number shall likewise apply to one person or thing.

(c) **Computation of Time** - The time in which any 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 from the computation, and the next business day shall be considered the last day.

(d) **References** - All references to chapters, articles, sections are to chapters, articles, sections in this Code, unless otherwise specified.

(e) **Conflicting Provisions of Chapters or Articles** - if the provisions of different chapters or articles contravene each other, the provision of each chapter or article shall prevail as to specific matters and questions involved therein.

(f) **Conflicting Provisions of Sections** - if the provisions of different sections in the same chapter or article conflict with each other, the provisions of the section which is last in point or sequence shall prevail.

CHAPTER TWO - REAL PROPERTY TAX ARTICLE 3 - COVERAGE AND EXEMPTIONS

Section 5. Real Property Subject to Tax. - All real property such as lands, buildings, machineries, and other improvements located in Quezon City.

Section 6. Exemptions from Real Property Tax. - The following are exempted from payment of the real property 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 a consideration or otherwise to a taxable person;

(b) Charitable institutions, churches, parsonages 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 generation, supply and distribution of water and 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.

ARTICLE 4 - ASSESSMENT AND ASSESSMENT LEVELS

Section 7. Assessment and Appraisal of Real Property. - All real property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the locality where the property is located using the governing schedule of values as basis.

For purposes of assessment, real property shall be classified as residential, commercial, industrial, and special. The City Assessor is required to prepare a schedule of values of all classes of real property found in the City not later than December 31, 1993 and every three (3) years thereafter for submission and approval by the Sangguniang Panlungsod.

Section 8. Assessment Levels. - The assessment levels to be applied to the current and market value of real property for taxation purposes shall be as follows:

(a) **On Lands:**

Class	Assessment Levels
Residential	15%
Commercial	40%
Industrial	40%

(b) **On Buildings and Other Structures:**

(1) Residential

Fair Market Value Over	Not Over	Assessment Levels
	P 175,000.00	0%
175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

(2) Commercial/Industrial

Fair Market Value Over	Not Over	Assessment Levels
	P 300,000.00	30%
P 300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,00,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

(c) **On Machineries**

Class	Assessment Levels
Commercial	80%
Industrial	80%

(d) **On Special Classes**: The assessment levels for all lands, buildings and machineries and other improvements:

Actual Use	Assessment Levels
Cultural	15%
Scientific	15%
Hospital	15%
Government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power	10%

The new assessment levels shall only apply after the effectivity of the general revision required under Section 219 of the Local Government Code (RA 7160).

ARTICLE 5 - RATE OF LEVY

Section 9. Rates of Levy. - There is hereby imposed a basic real property tax of two percent (2%) on the assessed value of real properties in Quezon City which includes residential, industrial and special real properties.

ARTICLE 6 - SPECIAL LEVIES ON REAL PROPERTY

Section 10. Additional Levy on Real Property for the Special Education Fund (SEF). - There is hereby imposed an annual tax of one-half percent (1/2%) on the assessed value of the residential real property and one percent (1%) for non-residential property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF).

Section 11. Tax on Idle Lands. - Beginning 1994, there is hereby imposed an annual tax on idle lands at the rate of three percent (3%) of the assessed value of all properties located along existing national roads and one percent (1%) for all idle lands in other areas which shall be in addition to the basic real property tax.

a) Idle lands are those lands, with 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.

b) Regarless of land area, the idle land tax shall likewise apply to residential lots in subdivisions located along national roads 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 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 additioal tax payable by subdivision owner or operator.

c) Exemptions from Idle Land Tax - The idle land tax shall not apply to landowners who are unable to improve or utilize their lands due to any of the following causes:

(i) Financial losses of the owner due to force majeure such as fire, flood, typhoon, earthquake and other causes of similar nature declared by the owner in a sworn statement to be submitted to the City Assessor stating the ground or grounds therefore. If the idle land is not improved within two (2) years from the date of the occurance of the loss, the tax provided under this section shall be imposed.

(ii) Existence of civil disturbance or any cause or circumstance which physically or legally pre- vents the owner of the property or the person having legal interest therein from improving or utilizing the same such as court litigations involving the land subject to tax mentioned in this Section as certified by the Court where the case is pending or the presence of squatters as certified by any office of the Quezon City government authorized to issue the certification unless said land is not improved within one (1) year after the adjudication of the case or the eviction of the squatters.

(iii) Acquired subdivision lots which remain idle due to the failure of the subdivision developers or owners to develop the said subdivision in accordance with the approved subdivision plan as determined by the City Assessor in which case the subdivision developer or owner shall pay the additional idle land tax. If within one (1) year, from the time the subdivision is developed the said lot still remains unutilized or unimproved, the tax provided under this Section shall be imposed upon the lot buyer.

ARTICLE 7 - COLLECTION OF REAL PROPERTY TAX

Section 12. Collection of Tax. - (a) The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Code or any applicable laws, shall be the responsibility of the City Treasurer.

(b) Date of Accrual of Tax - The basic and additional real property taxes shall accrue on the first day of January and from that date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax. The same may, however, at the discretion of the taxpayer, be paid without 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, except the special levy which shall be determined in an appropriate ordinance by the Sannguniang Panlungsod.

(c) The basic tax and the additional real property tax shall be collected together. In case only a portion of the tax is paid, such payment shall be divided proportionately and applied to both, accordingly. 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 shall tax payments be credited for the current period.

(d) Tax Discount for Prompt Payment - There is hereby granted a ten percent (10%) discount if the basic real property tax and the additional tax accruing to the Special Education Fund are paid on time in accordance with the prescribed schedule of payment as provided under item (b).

(e) Payment Under Protest.- No Protest shall be entertained unless the taxpayer first pay the tax and said mode of payment shall be anotated on the tax receipts. Such payment shall be treated in accordance with the rules applicable.

(f) Interests on Unpaid Real Property Tax - Failure to pay the basic real property tax or any other tax levied under this Chapter upon the expiration of the periods provided for in Item (b), or when due, as the case may be, 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: Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed eighteen (18) months..lm1

Section 13. Disposition of Proceeds. - The proceeds of the 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 50% of the tax paid under protest collected by the local treasurer shall be distributed as follows:

1) Seventy percent (70%) shall accrue to the general fund of the city;

2) Thirty percent (30%) shall be distributed among the component barangays of the city in the following manner :

(i) Fifty percent (50%) shall accrue to the barangay where the property is located;

(ii) Fifty percent (50%) shall accrue equally to all component barangays of the City.

The share of each barangay shall be released, without need of any further official action, from whatever source, directly to the barangay treasurer on a quarterly basis within five (5) days after the end of each quarter except on the last quarter where the release shall be five (5) days at the beginning of each month and shall not be subject to any lien or holdback for whatever purposes.

The proceeds of the additional real property tax accruing to Special Education Fund shall automatically be released to the CitySchool Board which shall be spent only for the following purposes:

1) Operation and maintenance of public schools in the City;

2) Construction and repair of school buildings, facili- ties and equipment;

3) Educational research and extension classes;

4) Purchase of books and periodicals;

5) Sports development; and

6) No amount shall be alloted for personal services.

Section 14. Collection Remedies. - The collection of delinquent taxes under this Chapter shall be enforced by administrative action through levy on real property or by judicial action.

1) **levy on Real Property.** - The following procedures shall be made in instituting a levy.

(a) Whenever a taxpayer becomes delinquent, the City Treasurer shall issue and serve a warrant to the owner of the property or person having legal interest therein or, in case he is out of the country and/or cannot be located, to the administrator or the legal occupant, in an authenticated certificate showing the name of the delinquent property owner, description of the property, the amount of tax due and the interest thereon.

(b) Copy of the warrant shall be furnished to the City Assessor and the Register of Deeds who shall annotate the levy on the tax declaration and on the certificate of title of the property respectively.

(c) A report on the levy shall be submitted to the City Mayor and Sangguniang Panlungsod within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest thereon.

(d) Within thirty (30) days after service of warrant of levy, the City Treasurer shall advertise for sale or auction the property by posting a notice at the main entrance of the City Hall Building and in a conspicuous and publicly accessible place in the barangay where the property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in Quezon City.

(e) Within thirty (30) days after the sale, the City Treasurer shall make a report to the City Mayor and Sangguniang Panlungsod. The City Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain, the name of the purchaser, description of the property sold, the amount of delinquent tax and interest thereon, expenses of the sale and a brief description of the sale.

(f) Any excess over and above what is required to be paid shall be remitted to the owner of the property or person having legal interest thereon.

(g) 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 by paying to the City Treasurer the amount of the delinquent tax, including interest due thereon, and the expenses of sale plus interest of two percent (2%) per month on the purchase price from the date of sale to 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.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in the possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof.

The City Treasurer, 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 the lien of such delinquent tax, interest due thereon and expenses of sale.

(h) 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 thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

i) 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 therafter shall make a report of his proceeding which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the real property tax and the related interest and the cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the City.

(j) The shares of the barangays and the equivalent amount of additional taxes and interests due to the City School Board shall be reimbursed by the City government within on (1) month after the subject delinquent real property is forteited in favor of the City government.

(k) The City government through an ordinance may sell and dispose of the real property acquired under this Section at public auction.

(l) Without prejudice to criminal prosecution under the revised Penal Code and other applicable laws, the City Treasurer who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

2. **Collection Through Judicial Action** - The City government may likewise enforce collection of real property taxes by civil action in any court of competent jurisdication. Pursuant to Sec. 280 of Republic Act No. 7160, all court actions, criminal or civil, instituted at the instance of the City Treasurer or Assesor shall be exempt from payment of court and sheriff fees.

3. **Periods within which to Collect Real Property Taxes** - The City government may enforce the collection of real property Taxes and any other tax levied under this Chapter within five (5) years from the date they become due. In case of fraud or intent to evade payment, such action may be instituted for collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

Section 15. The Quezon City Board of Assessment Appeals. - (a) Any owner or person having legal interest in the property who is not satisfied with the action of the City Assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Quezon City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, in four (4) copies, together with the same number of copies of the tax declaration, notice of assessment and such affidavits or documents submitted in support of the appeal.

(b) Action by the Quezon City Board of Assessment Appeals. - The Board of Assessment Appeals shall act on the appeal on assessment in accordance with the provisions of Chapter 3, Title Two, Book II of the 1991 Local Government Code.

(c) Appeal to the Central Board of Assessment Appeals. - If the owner of the property or the person having legal interest therein or the City Assessor is not satisfied with the decision of the Board, he may, within thirty (30) days after receipt of the decision of the Board, appeal to the Central Board of Assessment Appeals whose decision shall be final and executory.

(d) Effect of the Appeal on the Payment of Real Property Tax - Appeal on assessment of real property shall, in no case, suspend the collection of the corresponding real property taxes involved as assessed by the City Assessor without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

Section 16. Administrative Provisions. - (a) On the appraisal and assessment of real property:

(1) Appraisal of real property. - All property whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the City in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment of real property pursuant to the provisions of the Local Government Code of 1991.

2) Declaration of real property by the owner or administrator. - It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvements, within Quezon City, or their duly authorized representative, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the Assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the City Assessor once every three (3) years during the period from January first to June thirtieth commencing from Calendar year 1994.

For this purpose, the City Assessor shall use the standard form known as Sworn of Declaration Property Values prescribed by the Department of Finance. The procedures in filing and safe keeping thereof shall be in accordance with the guidelines issued by the said Department.

3) Failure to file the required sworn declaration of property values on the prescribed period, a penalty of fifty pesos (P50.00) shall be imposed against the declaration for each and every tax declaration.

4) Duty of person acquiring real property or making improvement thereon. - (a) It shall be the duty of any person, or his authorized representative, acquiring any real property situated in Quezon City or making any improvement on the real property, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes first.

(b) In the case of houses, buildings, or other improvement acquired or newly constructed which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvements within sixty (60) days after: (1) the date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties; (2) the date of completion or occupancy of the newly constructed building, house, or improvement which ever comes first, and (3) the date of compietion or occupancy of any expansion, renovation, or additional structures or improvement made upon any existing building house, or other real property, whichever comes first.

(c) In the case of machinery, the sixty-day period for filing the required sworn declaration of property values shall commence on the date of installation thereof. For this purpose, the City Assessor may secure certification from the City Engineer.

(5) Declaration of real property by the Assessor. - (a) When any person, natural or juridical, by whom real property is required to be declared refuses or fails for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of the defaulting owner, and shall assess the property for taxation in accordance with the provisions of this Article in which case no appeal against such assessment shall be entertained.

(b) In the case of real property discovered whose owner or owners are unknown, the City Assessor shall likewise declare the same in the name of the unknown owner until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under section 16, (4) (a).

(c) No oath shall be required of a declaration thus made by the City Assessor.

(5) Listing of real property in the assessment rolls. (a) The City

Assessor shall prepare and maintain an assessment roll wherein all real property shall be listed whether taxable or exempt, located within the territorial jurisdiction of the City. Real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.

(b) The real property of a corporation, partnership or association shall be listed, valued and assessed in the manner as that of an individual.

(6) Real property identification system. - All declarations of real property, made under the provision of this Article shall be kept and filed under a uniform classification system to be established by the City Assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

(7) Notification of transfer of real property ownership. - (a) Any person who shall transfer real property ownership to another shall notify the City Assessor within sixty (60) days from the date of such transfer.

(b) The notification shall include the copy of the mode of transfer, the description of the property alienated, the name and address of the transferee.

(8) Preparation of schedule of fair market value. - (a) Before any general revision of property assessment is made pursuant to the provisions of this Article, there shall be prepared a schedule of fair market values by the City Assessor for the different classes of real property situated in the City for enactment into a separate ordinance by the Sangguniang Panlungsod. Provided that if the Sanguniang Panlungsod fails to act on the proposed schedule of fair market values submitted by the City Assessor within ninety (90) days, the same shall be deemed approved. The approved schedule of fair market values shall be published in a newspaper of general circulation in the City or posted in two other conspicuous public places therein.

(b) In the preparation of schedules of fair market values, the City Assessor shall be guided by the rules and regulations issued by the Department of Finance.

(9) Authority of assessor to take evidence. - For the purpose of obtaining information on which to base the market values of any real property, the City Assesor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

(10) Amendment of the schedule of fair market values. - The City Assessor may recommend to the Sangguniang Panlungsod amendments to correct errors in valuation in the schedule of fair market values. The Sangguniang Panlungsod shall act upon the recommendation within ninety (90) days from receipt thereof otherwise the same shall be deemed approved.

Section 17. Special Provisions. - (a) The expenses incident to the general revision of real property assessment shall be shared by the City government, the barangays and City School Board at the rate of their percentage sharing on the distribution of real property tax collections.

(b) It shall be the duty of the Register of Deeds to require every person who shall present for registration a document of transfer, alienation or encumbrance of real property, to accompany the same with a certificate to the effect that the real property subject to the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Register of Deeds to refuse the registration of the document.

Pursuant to Sec. 209 of the Local Government Code of 1991, the Register of Deeds shall likewise prepare and submit to the City Assessor, an abstract of his registry, which shall include brief but sufficient descriptions of properties entered therein, their present owners, and dates of their most recent transfer or alienation accompanied by copies of corresponding deed of sale, donation, or partition or other forms of alienation.

(c) The Register of Deeds and Notaries Public shall furnish the Assessor with copies of all contracts, selling, transfering, or otherwise conveying, leasing, or mortgaging real property registered by, or acknowledged before them, within thirty (30) days from the date of registration or acknowledgement.

(d) Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair, or renovation of a building , or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance, to the City Assessor.

Said official shall likewise furnish the City Assessor with copies of the building floor plans and/or certificates of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery and the rules and guidelines issued by the Department of Finance.

(e) It shall be the duty of all Geodetic Engineers, public or private, to furnish, free of charge, the City Assessor with a white or blueprint copy of each or all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipts of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

(f) 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 other documents necessary for the assessment thereof.

(g) All real property assessment notices or owner's copies of tax declarations sent through the mails by the assessor shall be exempt from the payment of postal charges or fees.

Section 18. Penal Provisions. - a) 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 of any real property which he knows to be taxable, or who willfully or negligently under assess any real property or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than one thousand pesos (P1,000.00) nor more than five thousand pesos (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

Any other officer required by the code to perform acts relating to the administration of the real property tax or to assist the City Assessor or Treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than five hundred pesos (P500.00) nor more than five thousand pesos (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

(b) Any government official who intentionally and deliberately delays the assessment of real property from filing any appeal against its assessment shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than five hundred pesos (P500.00) nor more than five thousand pesos (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

(c) The City Treasurer when failing to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Code and any other public official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than one thousand (P1,000.00) nor more than five thousand (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

CHAPTER THREE - TAX ON BUSINESS

ARTICLE 8 - IMPOSITION AND TIME OF PAYMENT

Section 19. Imposition of Tax. - There is hereby levied an annual tax on business mentioned in this Chapter at rates prescribed hereafter.

(a) On manufacturers, assemblers, repackers, processors, of any article of commerce of whatever kind or nature, in accordance with the following schedule:

With gross sales or receipts for the preceeding calendar year in the amount of:

		Amount of Tax Per Annum
Less than P 10,000.00		P 245.00
P 10,000.00or more but less than	15,000.00	330.00
15,000.00 or more but less than	20,000.00	450.00
20,000.00 or more but less than	30,000.00	660.00
30,000.00 or more but less than	40,000.00	990.00
40,000.00 or more but less than	50,000.00	1,235.00
50,000.00 or more but less than	75,000.00	1,980.00
75,000.00 or more but less than	100,000.00	2,475.00
100,000.00 or more but less than	150,000.00	3,300.00
150,000.00 or more but less than	200,000.00	4,125.00
200,000.00 or more but less than	300,000.00	5,775.00
300,000.00 or more but less than	500,000.00	8,250.00
500,000.00 or more but less than	750,000.00	12,000.00
750,000.00 or more but less than	1,000,000.00	15,000.00
1,000,000.00 or more but less than	2,000,000.00	20,625.00
2,000,000.00 or more but less than	3,000,000.00	24,750.00
3,000,000.00 or more but less than	4,000,000.00	29,700.00
4,000,000.00 or more but less than	5,000,000.00	34,650.00
5,000,000.00 up to	6,500,000.00	36,560.00
over 6,500,000.00		40% of 1%

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

With gross sales or receipts for the preceeding calendar year in the amount of:

		Amount of Tax Per Annum
Less than	P 1,000.00	P 27.00
P 1,000.00 or more but less than	2,000.00	49.00
2,000.00 or mroe but less than	3,000.00	75.00
3,000.00 or more but less than	4,000.00	100.00
4,000.00 or more but less than	5,000.00	150.00
5,000.00 or more but less than	6,000.00	180.00
6,000.00 or more but less than	7,000.00	214.00
7,000.00 or more but less than	8,000.00	247.00
8,000.00 or more but less than	10,000.00	280.00
10,000.00 or more but less than	15,000.00	330.00
15,000.00 or more but less than	20,000.00	412.00
20,000.00 or more but less than	30,000.00	495.00
30,000.00 or more but less than	40,000.00	660.00
40,000.00 or more but less than	50,000.00	990.00
50,000.00 or more but less than	75,000.00	1,485.00
75,000.00 or more but less than	100,000.00	1,980.00
100,000.00 or more but less than	150,000.00	2,805.00
150,000.00 or more but less than	200,000.00	3,630.00
200,000.00 or more but less than	300,000.00	4,950.00
300,000.00 or more but less than	500,000.00	6,600.00
500,000.00 or more but less than	750,000.00	9,900.00
750,000.00 or more but less than	1,000,000.00	13,200.00
1,000,000.00 to	2,000,000.00	15,000.00
over 2,000,000.00		40% of 1%

(c) On essential commodities - The tax on business for exporters, manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder shall be at the rate of one-half (1/2) of the rates prescribed under subsections (a), (b) and (d) of this Section:

1) Rice and corn;
2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and other agricultural, marine, and fresh water products, wheather 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) Cements.

Taxpayers dealing in essential and non-essential commodities, or both shall present their separate books of accounts for essential and non-essential items for verification when paying taxes and/or fees. Provided, That, when the sales are not made separate or segregated in their books of accounts, the sales shall be treated as sales for non-essential commodities.

(d) On retailers:

With gross sales or receipts for the preceeding calendar year in the amount of:

	Amount of Tax Per Annum
P 200,000 or less	3%
over P 200,000 but not over P 1,000,000	1%
Over P 1,000,000	40% of 1%

For Gross Receipts or Sales of Fifty Thousand pesos or less, the barangays shall have the exclusive power to impose tax on retail stores, with fix establishments.

(e) Exporters/Importers: Importers or Exporters of non-essential commodities shall be taxed either under manufacturer, contractor, retailer or wholesaler, depending on how the business is conducted or operated as provided for in this Code.

(f) On contractors and other independent contractors,such as but not limited to general engineering, general building and specialty contractors; filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus, persons engaged in the installation of water system, gas or electric light, heat or power; 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 planing 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 laundries 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 contrivance; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, beauty parlors, barbershops, massage clinic, sauna, turkish and swedish baths, slenderizing and body building saloons and similar establishments; photographic studios; funeral parlors, proprietors or operators of hotels, motels, and lodging houses; pension inns, appartelles, townhouses, condominiums and boarding houses; proprietors and operators of warehousing, forwarding establishments; master plumbers, smiths, and house or sign painters; bookbinders, lithographers; lessors of real property, business agents, private detective or watchman agencies, commercial and/or immigration brokers; cinematographic film owners,lessors and distributors; and private hospitals, in accordance with the following schedule:

With gross sales or receipts for the preceeding calendar year in the amount of:

		Amount of Tax Per Annum
Less than	P 5,000.00	P 40.00
P 5,000.00 or more but less than	10,000.00	90.00
10,000.00 or more but less than	15,000.00	150.00
15,000.00 or more but less than	20,000.00	200.00
20,000.00 or more but less than	30,000.00	400.00
30,000.00 or more but less than	40,000.00	550.00
40,000.00 or more but less than	50,000.00	800.00
50,000.00 or more but less than	75,000.00	1,300.00
75,000.00 or more but less than	100,000.00	1,900.00
100,000.00 or more but less than	150,000.00	2,900.00
150,000.00 or more but less than	200,000.00	3,900.00
200,000.00 or more but less than	250,000.00	5,000.00
250,000.00 or more but less than	300,000.00	6,500.00
300,000.00 or more but less than	400,000.00	9,000.00
400,000.00 or more but less than	500,000.00	11,000.00
500,000.00 or more but less than	750,000.00	12,000.00
750,000.00 or more but less than	1,000,000.00	13,000.00
1,000,000.00 or more but less than	2,000,000.00	14,000.00
2,000,000.00 or more	75% 1%	

(g) Banks shall be taxed at the rate of eight percent (24%) of one percent (1%) for 1993; 30% of 1% for 1994/95; 45% of 1% for 1996 of the gross receipts of the preceeding calendar year derived from iterest, commissions and discount from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property. Other financial institution which iclude non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stocks martkets, stock brokers and dealers in securities and foreign exchange 40% of 1% of the gross receipt of the preceeding calendar year.

(h) Eating places or establishments such as but not limited to restaurant, cafes, cafeterias, ice cream or refreshment parlors, carinderias, soda fountain, food caterers, fast food centers and snack counters:

With gross receipts/sales for the preceeding calendar year in the amount of.

	Rate of Tax Per Annum
P67,000.00 or less	3%
over P67,000.00	1.2%

(i) Amusement places/establishments such as but not limited to amusement devices or machines, bar, beer gardens, cocktail lounges, pub-houses, resorts and the like, billiard or pool halls, bowling establishments, cabarets or dance hall and similar establishments, circuses, carnivals, fun houses or the like, concert halls, day and/or night clubs, supper clubs, golf and driving ranges, merry-go-round, roller coaster, ferris wheels, side shows, skating rinks, swings, shooting galleries, coliseums, theaters, cinema houses, tennis courts, gymnasiums, pelota/squash courts, shall be taxed at the rate of two percent (2%) of the gross receipts of the preceeding calendar year.

(j) On any other business, not otherwise specified in the preceeding paragraphs, the rate of tax shall be 1% of the gross sales or receipts of the preceeding calendar year.

(k) Initial Tax on Newly Established Business - In the case of a newly started business, the initial tax for the year shall be as follows:

1. Manufacturers, Producers, Processors, Repackers;	
With an aggregate area of:	
a) 500 sq. m. or more	P 5,000.00
b) 100 sq. m. or more but less than 500 sq. m.	3,000.00
c) Less than 100 sq. m.	2,000.00
2. Wholesaler/Distributor/Real Estate Dealer	4,000.00
3. Retailer	
With an aggregate area of:	
a) 500 sq. m. or more	4,000.00
b) 100 sq. m. or more but less than 500 sq. m.	2,500.00
c) Less than 100 sq. m.	1,000.00

4. Contractor	
a) General Building Contractor	2,000.00
b) Other Contractors	1,000.00
5. Public Eating Places	
With an aggregate area of:	
a) 50 sq.m. or more	4,000.00
b) 100 sq. m. or more but less than 500 sq. m.	2,500.00
c) Less than 100 sq. m.	1,000.00
6. Amusement Places	
With an aggregate area of:	
a) 500 sq. m. or more	5,000.00
b) 100 sq. m. or more but less than 500 sq. m.	3,000.00
c) Less than 100 sq. m.	2,000.00
7. Banks and Financial Institutions	2,000.00
8. Other Businesses	1,000.00

Section 20. Time of Payment. - Tax on business shall accrue on the 1st day of January and are payable within the first twenty (20) days of January or of each subsequent quarters.

ARTICLE 9 - SURCHARGES AND SITUS OF TAX

Section 21. Payment of Taxes for Several Businesses. a) The tax shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other business for which tax has been paid.

(b) Where a person conducts or operates two or more related businesses mentioned in section 19 (a), (b), (d), (f), (g), (h), (i) and (j) which are subject to the same rate of tax, the computation of the tax shall be based on the combined total sales of the said two or more related businesses.

Section 22. Surcharges and Interests on Unpaid Taxes, Fees, or Charges.- There is hereby imposed a surcharge of twenty-five percent (25%) of the amount of taxes, fees, or charges not paid on time and an interest of two percent (2%) per month of unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion exceed thirty six (36) months.

Section 23. Situs of the Tax. - (a) All business establishments such as factories, assembly plants, plantations, farms and project offices which are found in Quezon City shall be subjected to the following sales allocation and situs of tax:

(1) Thirty percent of all sales or receipts recorded in the principal office shall be taxable by the locality where it is located while sevently percent (70%) thereof shall be taxable by the locality where the factory, plant, plantation, farm or project is actually located.

(2) In case the production of finished goods and services is not completely done in Quezon City, the seventy percent (70%) sales allocation shall be prorated based on the cost of inputs and final sales allocation agreed upon between and among the representatives of the principal office of the producer or contractor and the local government units where the factories, plants, farms or project offices are located.

(3) In cases the production of finished goods require the use of factory in Quezon City and plantation elsewhere or vice versa, the seventy percent (70%) sales allocation shall be divided as follows:
(i) Sixty percent (60%) where the factory is located, and
(ii) Forty percent (40%) where the plantation is located.
(b) Likewise banks and financial institutions shall be subjected to the herein allocation of gross sales or receipts.

ARTICLE 10 - VOLUNTARY CLOSURE OF BUSINESS

Section 24. Retirement of Business. - No business shall be retired or terminated unless all the past and current taxes are paid. A sworn statement of its gross sales or receipts for the current year shall be presented to the City Treasurer and the corresponding taxes shall be collected.

CHAPTER FOUR - OTIIER TAXES

ARTICLE 11 - TAX ON TRANSFER OF REAL PROPERTY OWNERSIIIP

Section 25. Imposition of Tax. - There is hereby imposed a tax rate of seventy-five percent of one percent (75% of 1%) on the sale, donation, barter or any mode of transferring ownership of title of real property within the territorial jurisdiction of Quezon City based on the total consideration involved in the sales of the property or of the fair market value and/or zonal value of the property in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

Real property, for purposes of this tax, shall mean lands, buildings, improvements and machineries as covered and defined by Title Two of Republic Act No. 7160 which includes real property used for residential, commercial, industrial and special purpose. Exempt real property from real property taxes are included in this imposition except those covered by R.A. 6656 otherwise known as the Act on Comprehensive Agrarian Reform Program.

Section 26. Administrative Provisions. - The Register of Deeds of Quezon City shall, before registering any deed, require the presentation of evidence of payment. The City Assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one in place thereof. Notaries public shall furnish the City Treasurer with a copy of any deed transferring ownership or title to any real property located in Quezon City within thirty (30) days from the date of notarization.

Section 27. Time of Payment . - It shall be the duty of the seller, donor, transferor, executor or administrator, to pay the tax herein imposed within sixty (60) days from the date of execution of the deed as regard sale, barter, donation, or any other mode of transfer of ownership or from the date of the decedent's death in the case of transfer by succession.

ARTICLE 12 - TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 28. Imposition of Tax. - Any person engaged in the business of printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other of similar nature, shall pay a tax of seventy five percent of one percent (75% of 1%) of the gross receipts derived from the operation of the business for the preceeding calendar year.

Section 29. Exemption. - 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. For this purpose, the taxpayer shall submit a certificate of exemption issued by the City School Board.

Section 30. Time of Payment. - The tax shall be due and payable in full to the City Treasurer on or before the twentieth (20th) day of January of each year or in four (4) equal installments payable within the 20th day of the first month of each quarter.

ARTICLE 13 - FRANCHISE TAX

Section 31. Imposition of Tax. - Any provision of special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association enjoying a franchise whether issued by the national government or local government and doing business in Quezon City, shall pay a franchise tax at the rate of seventy five percent of one percent (75% of 1%) of its gross receipts derived from the operation of the business in Quezon City during the preceeding calendar year.

Section 32. Time of Payment. - The tax shall be due and payable to the City Treasurer on or before the twentieth (20th) day of January.

ARTICLE 14 - TAX ON QUARRY RESOURCES

Section . 33. - Imposition of Tax. - Any person, association, corporation or partnership who have been granted a permit to quarry by the City Mayor shall pay a tax based on the fair market value per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources such as but not limited to marl, marble, granite, cinder, bassalt, tuff and rock phosphate extracted at the rate of five percent (5%) from private land and ten percent (10%) from public lands or from beds of lakes, rivers, streams, creeks, and other waters.

Section 34. Time of Payment. - The tax shall be paid before the quarry resources are moved out from the place where it is extracted.

Section 35. Distribution of proceeds. - The proceeds of the tax on quarry resources shall be distributed as follows:

60% to the City
40% to the barangay from where the quarry resources are extracted.

ARTICLE 15 - AMUSEMENT TAX ON ADMISSION FEES

Section 36. Imposition of Tax. - There shall be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, a tax at the rate of thirty (30%) of the gross receipts from admission fees.

Section 37. Exemptions. - 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 exempt from the payment of the tax herein imposed. Such exemption shall be granted by the City Mayor subject to the guidelines issued by the Department of Finance.

Section 38. Administrative Provisions. - (a) Provision on admission ticket - The proprietor, lessee or operator of amusement place where fees are required to be paid for admission, shall provide himself the admission tickets which shall evidence payment of fees. The tickets shall be serially numbered and shall indicate the name of the place of amusement, the admission fee and the amount of tax. 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. Registered admission tickets wherein the amusement taxes are printed or included in the price thereof shall not be used for show which have been or are granted tax exemption, otherwise the proprietor of the amusement place or the sponsor of the show shall remit or pay the corresponding tax collected to the City Treasurer as if no exemption has been granted.

(b) Manner of disposing the admission tickets - The gatekeepers shall drop one-half of the torn ticket in a locked box and the other half should be returned to the customer. The box shall only be opened in the presence of a representative from the Office of the City Treasurer. Under no circumstances, shall the recycling of tickets be allowed by the owner, proprietor or lessor of amusement places. Any ticket found to have been recycled or re-used shall subject the operator owner or lessor of amusement places to the penalties prescribed under this Article.

(c) Registration of admission ticket - Proprietor, lessee or operator of amusement places shall register their admission tickets to the Office of the City Treasurer before selling the same to the public. The proprietor, lessee or operator of the place of amusement shall keep a true and correct record of the stock tickets, indicating the total number of registered tickets and the serial number of tickets sold from day to day. It shall be unlawful for any proprietor, lessee or operator of an amusement place to keep any unregistered ticket in his amusement place. In cases of premier exhibition of films, road shows, benefit shows or similar shows, where admission price is increased, separate sets of tickets shall be registered and used therefore. Separate sets of tickets without the amusement tax printed or included in the price shall also be registered in the case of tax exempted shows.

(d) Authority to Inspect - The City Mayor and City Treasurer or their duly authorized representative shall be allowed to inspect ticket dispenser machine or to verify whether the tickets are registered or not. They are also authorized to confiscate any unregistered and/or recycled tickets.

(e) Other Entertainment Places - Entertainment places which do not issue admission tickets but require admission fees from their customers shall be charged the same tax rates based on their gross receipts on admission fees.

Section 39. Time of payment. - The proprietors, lessees or operators of amusement places shall submit a monthly report of the number of tickets sold, its serial numbers and the number of tickets remaining unsold during the month and pay the corresponding amusement tax due thereon to the City Treasurer within the first twenty (20) days of the month next following . Those not issuing admission tickets shall submit a sworn statement of their gross receipts on admission fees within the same period prescribed and pay the corresponding taxes.

In case of itenerant operators of similar modes of amusement the tax herein prescribed shall be paid immediately after the last full show of the day.

ARTICLE 16 -PROFESSIONAL TAX

Section 40. Imposition of Tax. - There is hereby imposed on any person engaged in the exercise or practice of their professions, requiring government examination, conducted by the Supreme Court or the Professional Regulation Commission, within Quezon City, an annual professional tax of Two Hundred Fifty Pesos (P250.00).

Section 41. Payment of Tax. - Every person legally authorized to practice his profession shall pay the tax to the City Treasurer if he practices his profession or maintains his principal office in Quezon City.

Section 42. Administrative Requirements. - a) Any individual or corporation within the territorial jurisdiction of Quezon City employing a person subject to professional tax shall require payment by the person of the tax on his profession before employment and annually thereafter.

b) Any person subject to the professional tax shall write in deeds, receipt, prescriptions, reports, books of accounts, plans and designs, surveys and maps as the case may be, the number of the receipts date and place of issue.

c) Every individual, association, partnership and corporation within the territorial jurisdiction of Quezon City shall prepare and submit a certified list of professionals, under their employ to the City Treasurer on or before the last day of March of every year.

Such list of professionals shall include the following information:
Name of professional
Profession
Amount of tax paid
Date and Number of Official Receipt
Year covered
Place of Payment

Section 43. Exemption. - Professionals employed in the government shall be exempt from the payment of this tax.

Section 44. Time of Payment. - The professional tax shall be paid annually, on or before the thirty-first (31st) day of January. Any person for the first time entitled to practice his profession after the month of January must however pay the full tax before engaging therein.

ARTICLE 17 - ANNUAL FIXED TAX ON DELIVERY AND SERVICE MOTOR VEHICLES

Section 45. Imposition of Tax. - There is hereby imposed an annual fixed tax for every truck/van or any motor vehicle used in the delivery or distribution of any product or servicing business customers within Quezon City in the amount of Seven hundred and fifty pesos (P750.00) per truck/van or any motor vehicle. Motorized tricycles shall pay two hundred pesos (P200.00) and motorcycles shall pay one hundred pesos (P100.00) annually.

Section 46. Time of Payment. - The tax shall be paid annually within the first twenty days of January. In the case of a newly started business, or newly-acquired motor vehicle, the owner or operator of the same shall pay the tax before the motor vehicle is allowed to operate in the city roads.

Section 47. Administrative Provision. - No motor vehicle used for delivery or service shall be allowed in the City without a valid sticker issued without charge by the City Mayor for the purpose.

ARTICLE 18 - COMMUNITY TAX.

Section 48. Imposition of Tax. - There is hereby imposed the collection of community tax as enumerated herein.

(a) Individuals Liable to Community Tax - Every resident of Quezon 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 engage in business or occupation, who owns real property with an aggregate assessed valuation of One Thousand Pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Five pesos (P5.00) 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, or exercise of profession and or One Peso (1.00) for every One Thousand Pesos (1,000.00) of income from real property which in no case shall exceed Five Thousand Pesos (5,000.00).

(b) 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 with the principal office in Quezon City shall pay an annual community tax of Five hundred pesos (P500.00) and an annual additional tax in accordance with the following schedule:

1. On the assessed value of real property owned by the tax payer: Two Pesos (P2.00) for every Five thousand pesos (P5,000.00);
2. Gross receipts or earnings derived by it from its business during the preceeding year - Two Pesos (P2.00) for every five thousand pesos (P5,000.00).

Provided, however, that 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. Provided further, that said additional tax shall not exceed Ten Thousand pesos (P10,000.00).

Section 49. Place of Payment - The community tax may be paid to a duly bonded and deputized Barangay Treasurer of the barangay where the individual resides or at the City Treasurer's Office.

Section 50. Time for Payment - Liability for the community tax accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year. As regards those who reached the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he/she shall be liable for the community tax on the day he/she reaches such age 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/she shall have twenty (20) days to pay the communiy tax without penalty.

Persons who come to reside in the Philippines or have 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 the community tax for that year.

Corporations established or organized on or before the thirtieth of June shall pay the community tax for that year. Corpo-

rations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without penalty. Corporations established or organized on or after the first day of July shall not be subject to the community tax for such year.

Section 51 . - Community Tax Certificate - A commuity tax certificate shall be issued to every person or corporation upon payment of the community tax.

A community tax certificate shall also be issued to any person or corporation not subject to the community tax upon payment of one peso (P1.00).

Section 52. - Distribution of Proceeds. - (a) The proceeds of the community tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of the City. However, proceeds of the community tax collected through the barangay treasurers shall be divided equally between the barangay concerned and the City after deducting the cost of printing and distribution of the forms and related expenses incurred by the Bureau of Internal Revenue.

b) The City Treasurer shall deputize the barangay treasurer 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.

Section 53. Administrative Provisions. - a) When an individual subject to the community tax acknowledges any document before a notary public, takes an oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority, or receives any salary or wage from any person or corporation, it shall be the duty of said officer, person or corporation to require such individual to exhibit his community tax certificate.

b) When, through its authorized officers, any corporation subject to the community tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.

c) The community tax certificate required in the two preceeding paragraphs shall be the certificate for the current year, except for the period from January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceeding year shall suffice.

(d) Individual taxpayers subject to community tax may be required by the City Treasurer or his deputies to present proof of their actual income, while corporations may be required to show their books and other financial records. This provision may only be required when an individual or juridical person is claiming to pay less than the maximum amount of additional community tax.

Section 54. Requirements For Business Operators and Administrative Officers of Government Offices.- a) Operators of business establishments, as well as administrative officers of national government units including government owned and controlled corporations found in the City are required to submit not later than the 15th day of May of each year a list of persons under their employ, stating therein the following:

1. Name and Address
2. Total salaries, wages and allowances
3. Community tax certificate number, date, place of issue and amount paid

b) Any person securing community tax certificate shall accomplish and file a prescribed sworn declaration form to be officialy provided therefor. For this particular purpose, the City Treasurer and deputy collectors of community taxes are hereby authorized to subscribed the declaration sheets filed by taxpayers.

Section 55. Penalties for Delinquency. - a) 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.

b) Failure to submit the required listing shall subject the operator or administrative officer as the case may be to a penalty of fifty (P50.00) pesos for every month of delay or fraction thereof.

ARTICLE 20 - TAX ON TRANSPORTATION BUSINESS

Section 56. Imposition of Tax. - All motor vehicles for hire operating in Quezon City shall pay an annual fixed tax based on the following:

(a) Buses, cargo trucks and vans	P 750.00 per unit
(b) Taxis..	500.00 per unit
(c) Jeepneys.	250.00 per unit
(d) Other Vehicles for hire	250.00 per unit

Section 57. Payment of Tax. - Owners and operators of motor vehicles for hire shall pay the corresponding tax within the first twenty (20) days of January. Any person who just started the business shall pay within the first twenty days of the month when they actually operated the business.

CHAPTER FIVE - REGULATORY AND SERVICE FEES

ARTICLE 21 - FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 58. Imposition of Fees. - As a prerequisite for the use of instrument of weights and measures, every person within Quezon City using such instruments in his business, profession or calling shall have them sealed and licensed annually and pay therefore to the City Treasurer the following fees:

(a) For sealing linear metric measures	
Not over one meter	P 20.00
Measure over one meter	30.00
(b) For sealing metric instrument of capacity	
Not over ten liters	20.00
Over ten liters.	30.00
(c) For sealing metric instruments of weights	
With capacity of not more than 30 kg.	30.00
With capacity of more than 30 kg. but not more than 300 kg	40.00
With capacity of more than 300 kg. but not more than 3,000 kg.	50.00
With capacity of more than 3,000 kg.	60.00
(d) For sealing apothecary balance or other balances of precision	
Over 3,000 kg.	80.00
Over 300 to 3,000 kg.	60.00
Over 30 to 300 kg 40.00 30 kg. or less	20.00
(e) For sealing scale or balance with complete set of weights	
For each scale or balance with complete set of weights for use therewith	Free
For each extra weights	10.00
For each and every re-testing and re-sealing of weights and measures instruments outside the office upon the request of the owner or operator, an additional service charge of P20.00 for each instrument shall be collected.	
(f) For sealing of gasoline, diesel and oil pumps, per pump..	P 50.00
(g) Electric meters, per meter	
Residential	50.00
Commercial	200.00
Industrial	500.00
Others.	100.00
(h) Water meters, per meter	
Residential	50.00
Commercial	100.00
Industrial.	200.00
Others...	50.00

Section 59. Payment of Fees and Surcharges. - The permit shall be secured from the Business Permits and License Office and upon sealing or testing of the weights and measures, the fees herein imposed shall be paid to the City Treasurer and renewable on or before the anniversary date thereof. The official receipt evidencing payment shall serve as a license to use such instrument for one year from the date of sealing unless such instruments become defective before the expiration period. Failure to have the instrument re-tested and the corresponding fee paid therefore within the prescribed period shall subject the owner or user to a surcharge of twenty five (25 %) percentum of the prescribed fees.

Section 60. Exemptions. - (a) All instruments for weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.

(b) Instruments of weights and measure intended for sale by dealers are exempt from the fees imposed in this Article.

Section 61. Administrative Provisions. - (a) The City Treasurer is hereby required to keep full sets of secondary standards for the use in testing of weights aand measures instruments. These secondary standards shall be compared with the fundamental standards in the National Institute of Science and Technology at least once a year.

(b) The City Treasurer of his deputies shall conduct periodic physical inspection and test weights and measures instruments within Quezon City.

(c) Instruments of weights and measures found to be defective and such defect is beyond repair shall be consfiscated in favor of the government and shall be destroyed by the City Treasurer in the presence of the City Auditor or their representatives. (Article 234 of the Rules and Regulations Implementing the Local Government Code of 1991) or their representatives.

(d) Any instrument of weights and measures found by inspectors to be defective which remain unclaimed within 100 days after due notice shall automatically be forfeited in favor of the City government.

Section 62. Fraudulent Practices Relative to Weights and Measures and Corresponding Penalties. - (a) Fraudulent practices relative to weights and measures - Any person, other than the official sealer of weights and measures:

1. Who places an official tag or seal upon any instrument of weights or measures, attaches it thereto; or
2. Who fraudulently imitates any mark, stamp or brand, tag or other characteristic sign used to indicate that weights and measures have been oficially sealed; or
3. Who alters in any way the certificate given by the sealer as an acknowledgement that the weights and measures mentioned therein have been duly sealed; or
4. Who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate, or license, or any dye for printing or making stamps, tags, certificates, or licenses which is an imitation of, or purports to be a lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or
5. Who alters the written or printed figures or letters on any stamp, tag, certificate of license used or issued; or
6. Who has in his possession any such false, counterfeit, restored or altered stamp, tag, certificate, or license for the purpose of using or rousing the same in payment of fees or charges imposed in this Article; or

(b) Unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) months from 1st sealing - Any person who makes a practice of buying or selling goods by weight and/or measure, or of furnishing services the valaue of which is estimated by weight or measure, and any person who uses in any purchase or sale or in estimating the value of any service furnished any instrument of weights and measures that has not been officially sealed.

(c) Alteration or fraudulent use of instrument of weights and measures:

1. Any person who with fraudulent intent, alters any scale or balance, weight or measure after it is officially sealed or measure whether sealed; or
2. Any person who fraudulently gives short weight or measure in the making of a sale or who fraudulently takes excessive weight or measure in the making of a purchase or who, assuming to determine truly the weight or measure, fraudulently misrepresents the weight or measure thereof.

Section 63. Administrative Penalties. - (Article 234, Item B of the Rules and Regulations Implementing the Local Government Code of 1991.) - The City Treasurer may compromise the following acts or omissions which do not involve fraud before a case is filed in the court.

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

1. When the weight or measure is correct	P200.00
2. When the weight or measure is incorrect but within a tolerable allowance of defect or short measure.	P500.00

(b) Failure to produce weight and measure tag, or license certificate upon demand but the instrument is duly registered:

1. When the weight or measure is correct	P200.00
2. When the weight or measure is incorrect but within a tolerable allowance of defect or short measure	P500.00

Any person found violating any of the provisions under this Article for the second time shall be fined twice the amount of the prescribed penalties.

ARTICLE 22 - MAYOR'S PERMIT FEES ON BUSINESS

Section 64. Administrative Provisions. - (a) Any person who shall establish, operate or conduct any business mentioned in this article, shall first secure a Mayor's Permit and pay the corresponding fee therefore.

(b) Any person, whether natural or juridical, desiring to engage in any business, trade, or activity within the City, shall first submit a written application to the City Mayor through the Business Permits and License Office for the corresponding permit, on a prescribed form for this purpose.

(c) Every permit issued by the City Mayor, must show the name of the applicant, the nationality, address, nature of organization, whether a sole proprietorship, corporation or partnership, location of the business, number of the permit, date of issue and other information that the City Mayor may require. The City Treasurer shall be furnished a copy of the approved permit.

Section 65. Payment of Permit. - The applicant shall secure the permit from the Business Permits and License Office and pay the corresponding permit fee to the City Treasurer. The Business Permits and License Office shall keep a record of all permits issued.

Section 66. Issuance of Permit. - All permits issued to take effect on the date of issue and shall expire on the date specified therein but not beyond December 31 of the year it was issued.

The issuance of the permit shall not relieve the licensee from the fullfilment of the requirements of the other departments in connections with the operation of business or conduct of any activity prescribed under this Code.

Section 67. Renewal of Permit. - The Mayor's Permit to engage in business shall be duly renewed every year during the first twenty (20) days of January. Failure to renew the Mayor's Permit within the prescribed period shall be subject to 25% surcharge of the permit fee.

Section 68. Posting or Display to Public View - Mandatory Requirement. - The Mayor's Permit issued to any business shall at all times be posted or displayed for public view. Business Permit Registration Plates issued to all operators of business establishment with fixed business address shall accompany the Mayor's Permit. If operators have no fixed place of business or office he shall keep the Mayor's Permit or copy thereof, in his person.

Section 69. Pre-requisites of Law; Strict compliance. - The prerequisites of law relative to the corporate existence and organizational set-up of the business establishment securing the Mayor's Permit shall be strictly complied with, before the same shall be issued.

Section 70. Barangay Clearance. - All business establishments applying for or renewing business permits shall secure barangay clearance from the barangay where they are located and pay barangay clearance fees, if there is any, before Mayor's Permit may be issued. However, if such barangay clearance is not acted upon or denied within seven (7) days after filing thereof, the Mayor may issue the permit applied for.

Section 71. Non-Issuance of Permit . - A Mayor's permit may be refused on the ground that the person applying for a permit has violated and to continues to violate any ordinance or regulation relating to permit.

The City Mayor may close the establishment and revoke the permit for any of the following reasons:

1. Violation of any condition set forth in the permit;
2. Abuse of privilege to do business or pursue an activity to the injury of public morals and peace; and
3. When the place of business becomes a nuisance or is allowed to be used by disorderly characters, criminals or women of ill repute.

Section 72. Revocation of Permit. - The City Mayor may close the establishment and revoke the permit for any of the following reasons:

1. Violation of any condition set forth in the permit;
2. Abuse of privilege to do business or to pursue an activity injurious to public order, welfare and good morals.

Section 73. Separate Permit on Different Kinds of Business. - If a person desires to engage in more than one kind of busi ness, he shall secure corresponding permits and pay the permit fee imposed on each separate or different business, notwithstanding the fact that he may conduct or operate all such distinct businesses in one establishment only.

Section 74. Issuance of Certified Copy . - The Office of the City Mayor, thru thr BPLO, shall, upon presentation of satisfactory proof that the original copy of the license certificate has been lost, stolen or destroyed, issue a certified copy upon payment of a fee of fifty (P 50.00) pesos for each certified copy issued.
(a) Transfer of Location or Amendment of Mayor's Permit.- Businesses which are operating with valid permits and are transferring to a new business location/address, aments or corrects any entries in the permit shall also be required to pay a processing fee of one hundred (P100.00) pesos in adddition to the regular fees provided for under this Article, within the prescribed period.

Section 75. Abandonment or Closure of Business. - When a business or occupation is abandoned or closed, the person conducting the same shall submit to the City Treasurer within twenty (20) days from the date of such abandonment or closure, a sworn statement to that effect, stating therein the date of abandonment or closure and the corresponding taxes due that must be liquidated, otherwise said business shall be presumed to be still in actual operation. All taxes due and payable for the corresponding quarter should be settled before a business is deemed officially closed or abandoned. All taxes already paid for the whole current year shall not, however, be subject to a refund for the unused term.

Section 76. Retirement of Business. - Any person who desires to retire his business may do so on or before the expiry date set forth in his permit. Full payment of the annual fee, however, must be made by the person retiring from such business, and under no circumstances shall refund be made corresponding to the unused period. Failure to surrender the permit on or before the expiration date shall be construed to mean that the business is being continued and taxes or fees corresponding to the succeeding quarter becomes due and payable.

Section 77. Death of a Permitee. - When an individual paying a permit fee dies, and the same business is continued by his heirs or persons interested in his estate, no additional payments shall be required on the unexpired term for which the

fee was paid.

Section 78. Inspection of Business Establishment. - Business establishments shall be subject to inspection during their business hours by any duly authorized official connected with public health, welfare and safety and who has technical and official authority in such matters to see to the effective compliance of the requirements of ordinances and provisions of existing laws and of this Code.

Section 79. Destruction or Hiding of Books of Accounts To Subvert Examination. It shall be the duty of the taxpayer to keep such books and other records, which shall truly reflect his business or trade for purposes of the taxes provided herein. If the taxpayer keeps his regular books of accounts and other records outside the territorial limits of the City, he shall keep copies thereof in his business office located within the City and submit the same for examination. The books of accounts and other financial records, must be preserved by the taxpayer for a period of five (5) years from the date of the last entry.

Section 80. Rate of Permit Fee. - The herein rates of annual permit fees shall be based on the aggregate area utilized by the business.

1. Pleasurable or Amusement Places	P5.00/sq.m.
2. Manufacturers	4.00/sq.m.
3. Exporter/Importer	3.00/sq.m.
4. Financial Institution	2.00/sq.m.
5. Wholesaler	2.00/sq.m.
6. Retailer:	
Perishable	1.00/sq.m.
Non-Perishable	2.00/sq.m.
7. Eateries/Eating places	2.00/sq.m.
8. Contractor	2.00/sq.m.
9. Others	1.00/sq.m.

Provided that manufacturers, exporters, importers, wholesalers dealers and/or retailers of hazardous, toxic, flammable or explosive materials or products shall pay an additional one hundred percent (100%) of the rates herein prescribed; Provided further, that when the business is conducted with some other businessess in the same place, the fee to be collected shall be that which has the highest rate among the businessess concerned plus fifty percent (50%) thereof.

ARTICLE 23 - MAYOR'S PERMIT FEE ON OCCUPATION OR CALLING

Section 81. Administrative Provisions. It shall be unlawful for any person to exercise his occupation or calling within the jurisdiction of the City, without acquiring the individual Mayor's Permit.

Section 82. Time of Payment. - The Mayor's Permit Fee on Occupation or Calling shall be paid to the City Treasurer before any occupation or calling can be lawfully pursued in the City.

Section 83. Rate of Fee. - Any person who shall exercise his occupation or calling, wherein periodic inspection, surveillance and/or regulation are required, shall pay an annual fee as follows:

(a) Two Hundred Fifty Pesos (P250)
Actor, Actress, Auctioneer, Band/Combo Leader, Bondsman, or Bondswoman, Club Singer, Hospitality Girls and/or Hostess, Flight Attendants, Forensic Expert, Handwriting Expert and similar calling, Professional Sports Players, Movie, T.V. and stage Director, Driving Instructor, (Martial Arts, Music, Dance etc.) Bar or Floor Manager, Animal Trainer, Masseur-Attendant, Sales Agent, Detailman, Receptionist, Radio Agent.

(b) One Hundred Fifty Pesos (P150.00) Barber, Bartender, Beautician, Butcher, Chambermaid, Cook, Fortune Teller, Golf Caddy, Hair Stylist, Lifeguard, Makeup Artist, Manicurist, Master Cutter, Photographer (itenerant) Waiter/Waitress, Security Guard, Watchman, Electrician, Plumber, House Painter, Mechanic, Tourist Guide, Technician, Taxi-Driver.

Section 84. Administrative Provisions. - (a) All persons applying for a Mayor's Permit on occupation or calling shall first secure police clearances and health certificates.

ARTICLE 24. - SPECIAL PERMIT TO SELL/SERVE LIQUORS

Section 85. Liquor Permit - Establishment and/or individuals engaged in the manufacturer, retail and/or wholesale of liquor or intoxicating beverages shall secure a permit from the Liquor Licensing Regulatory Board, Office of the Mayor, before serving/dispensing/selling the same.

Section 86. Application/Filing Fee. - Any operator desiring to sell/serve liquor, shall file an application therefore in a prescribed form with the LLRB upon payment of a filing fee as follows:

Retailer -	P 10.00
Wholesaler-	20.00
Serving/Dispensing-	50.00
Manufacturer/Distiller/ Producer-	100.00

Section 87. Special Permit Fee for selling/serving liquor during prohibited time. - Any operator desiring to sell/serve liquor during prohibited time shall pay a special Permit Fee of P2,000.00 in addition to the regular fee.
Regular Fee: (In addition to the Special Permit Fee)

Kind of LiquorTax	Wholesale	Per Annum
Imported Liquor	P2,000.00	P500.00
Domestic Liquor	750.00	250.00
Fermented Liquor	400.00	200.00
Vine	200.00	150.00
Tuba, Basi, Tapuy	150.00	100.00

Section 88. Prohibited Areas. - No liquor license shall be issued to any person whose place of business is: a. Amusement place such as bar, cocktail lounge, pubhouse, beer garden and the like within a radius of fifty (50) meters from an academic school, church, hospital or public building.

b. Night Club, cabaret, within a radius of two hundred (200) meters from an academic school, church, hospital or public building.

c. Manufacturer, distiller, producer, within residential areas of the city.

Section 89. Time of Payment. - The fee herein imposed shall be paid to the City Treasurer before the release of the special permit and renewable annually on or before the 20th day of January of each year.

ARTICLE 25 - SPECIAL PERMIT TO SELL TOBACCO AND/OR CIGARETTES

Section 90. Payment of Fee. Any person, before engaging in the sale, manufacture of tobacco or cigarette shall first secure a Mayor's Permit from the Business Permit and Licensing Office, Office of the Mayor in the following rate:

Nature of Operation	Rate of Fee/Annum
Wholesaler-	P500.00
Retailer-	200.00
Manufacturer-	shall be taxed under Sec. 21 (a) of this code.

Section 91. Time of Payment. - The above imposition shall be paid annually and renewable on or before the 20th day of January of each year.

ARTICLE 26 - SPECIAL PERMIT FOR VENDORS ON DECLARED VENDING AREAS/SITES

Section 92. Vending Areas/Sites. - The City Mayor shall declare temporary vending areas/sites where perishable and non-perishable goods or merchandise may be sold.

Section 93. Application. - All applicants must file their applications to the Hawker's Management Unit under the Office of the City Mayor. Only Quezon City residents of legal age and who are Filipino citizens shall be authorized to vend/sell their merchandise to the declared temporary vending sites.

Section 94. Rental Fee. - In addition to the regular Mayor's Permit Fee and City Tax, a rental fee of P5.00 per square meter or fraction thereof occupied shall be charged daily.

Section 95. Collection of Fee. - The City Treasurer is hereby authorized to assign or designate a collector for this purpose. The rental fee may be collected daily, weekly or monthly at the agreement of the City Treasurer and the vendor.

ARTICLE 27 - BUILDING AND OTHER CONSTRUCTION PERMIT FEES

Section 96. Administrative Provision. - No person, firm or corporation, including government agencies, is allowed to erect, construct, alter, move, convert or demolish any building or structure without first obtaining a building permit issued by the City Engineer/Building Official.

Section 97. - Occupancy Groups. - For the purpose of fixing the amount of fees based on the use or occupancy of the building/structure, the group occupancy classification shall be the term of reference:
Occupancy groups are classified into four Categories:
1. CATEGORY I - Residential
2. CATEGORY II - Commercial and Industrial
3. CATEGORY III - Social, Educational and Institutional
4. CATEGORY IV - Ancillary

Section 98. Exemptions. - No fees shall be charged on the following applications:

1. Construction/addition/renovation/alteration of public buildings, undertaken by the Administration.
2. Construction/addition/renovation/alteration of government owned tenement houses and other housing units while the title of the lot is still under the name of the government.
3. Reconstruction of building or structures damaged or destroyed by typhoons, fires, earthquakes or other calamities provided that reconstruction shall not exceed twenty percent (20%) of the original construction cost filed with the City Engineer/Building Official together with the certificate of damage not later than sixty (60) days after the occurence of such calamity.
4. Construction of buildings or structures by civic organizations, charitable institutions to be donated to the government for public use.
5. Construction/additional/renovation/alteration/repair of buildings/structures and/or electrical equipment/installations owned by electric cooperative.

Section 99. - Establishment of Line and Grade. - Schedule:
a) All sides fronting or abutting-streets, rivers and creeks
1. First 10 meters P100.00
2. Every meter or fraction thereof in excess of 10 meter 10.00
b) All other sides:
Every meter or fraction thereof 5.00

Section 100 -Schedule of Building Permit Fees.- The Building Permit fee includes the excavation fee for foundation. However, while the application is still being processed, the Building Official may all excavation for foundation and basement, for which the following fees shall be charged:
a) Excavation for foundation
per cu. m of excavation ..... -2.00
b) Excavation for basement
per cu. m. of excavation- 2.00

Construction/addition/renovation/alteration of buildings under CATEGORY I shall be assessed according to the following rates:.
1s1

	Rates of Fee Per sq.m.
1. Original complete construction up to 20 sq.m.	Exempted
2. Addition/renovation/alteration up to 20 sq.m.	P2.00
3. Above 20 sq.m. up to 50 sq.m.	2.00
4. Above 50 sq.m. up to 100 sq.m.	4.00
5. Above 50 sq.m. up to 150 sq.m.	5.00
6. Above 150 sq.m.	6.00

Construction/addition/renovation/alteration of buildings under CATEGORY II:

AREA	Rate of Fee Per Sq.M.
1. Up to 20 sq.m.	Exempted
2. Above to 20 sq.m. up to 6,000 sq.m.	P18.00
3. Above 6,000 sq.m. up to 7,000 sq.m.	17.00
4. Above 7,000 sq.m. up to 8,000 sq.m.	16.00
5. Above 8,000 sq.m. up to 9,000 sq.m.	15.00
6. Above 9,000 sq. m up to 10,000 sq.m.	14.00
7. Above 10,000 sq.m. up to 15,000 sq.m.	13.00
8. Above 15,000 sq.m. up to 20,000 sq.m.	12.00
9. Above 20,000 sq.m. up to 30,000 sq.m.	11.00
10. Above 30,000 sq.m.	9.00

Construction/addition/renovation/alteration of buildings under CATEGORY III:

Area	Rate of Fee Per Sq. M.
1) Up to 5,000 sq.m.	P 10.00
2) Above 5,000 sq.m. up to 6,000 sq.m.	9.00
3) Above 6,000 sq.m. up to 7,000 sq.m.	8.50
4) Above 7,000 sq.m. up to 8,000 sq.m.	8.00
5) Above 8,000 sq.m. up to 9,000 sq.m.	7.50
6) Above 9,000 sq.m. up to 10,000 sq.m.	7.00
7) Above 10,000 sq.m. up to 15,000 sq.m.	6.00
8) Above 15,000 sq.m. up to 20,000 sq.m.	5.50
9) Above 20,000 sq.m. up to 30,000 sq.m.	5.00
10) Above 30,000 sq.m.	4.00

e) Construction/addition/renovation/ alteration of buildings/ structures under CATEGORY IV:

Area	Rate of Fee Per sq.m.
1. Up to 20 sq.m.	exempted
2. Above 20 sq.m. up to 500 sq.m.	P 2.00
3. Above 500 sq.m. up to 1,000 sq.m.	1.50
4. Above 1,000 sq.m. up to 5,000 sq.m.	1.20
5. Above 5,000 sq.m. up to 10,000 sq.m.	1.00
6. Above 10,000 sq.m.	.50

1.) Buildings such as private garages and carports shall be charged fifty percent (50%) of the rate of the principal building of which they are accessories.
2.) All parts of buildings which are open on two or more, sides, such as balconies, terraces, lanais and the like, shall be charged fifty percent (50%) of the rate of the principal building of which they are a part.
3.) Aviaries, aquariums, zoo structures and the like shall be charged in accordance with the rates for agricultural structures.

f) Footings or foundations of buildings/structures. Per sq.m. or fraction thereof of footing or foundation encroachment.P200.00

g) Buildings with a height of more than eight (8) meters shall be charged an additional fee of twenty centavos P0.20 per cubic meter above eight (8) meters.

h) Alteration/renovation/improvement on vertical dimensions of buildings/structures, such as facades, exterior and interior walls, shall be assessed in accordance with the following rates:
C.H.B. and the like P4.00
others 3.00

i) Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following percentage of the cost of construction, including labor and materials fees prescribed under Sec. 94 (b) to (e) of Article 4 of this Chapter whichever category applies:
1. Concrete, bricks or tiles and the like. 50%
2.Others 30%

j) Repairs on Buildings and Structures:
1. Categories I,II, and III;
1.1 Repairs costing up to P5,000.00 shall be exempted.
1.2 Repairs costing more than P5,000.00 shall be charged 1.0% of the estimated cost of repair
2. Category IV:
2.1 Repairs costing up to 1,000.00 shall be exempted.
2.2 Repairs costing more than 1,000.00 shall be charged 1.0% of the estimated cost of repair

Section 101. Ancillary Structure. - Schedule.

a) Bank and Records Vaults:		
1. Per cu.m. or fraction thereof	P30.00	
b) Swimming pools		
1. Residential		
Per cu.m. or fraction thereof	5.00	
2. Commercial		
Per cu.m. or fraction thereof	15.00	
3. Social/Institutional		
Per cu.m. or fraction thereof	10.00	

Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged fifty percent (50%) of the above rates.
Ancilliary structures to swimming pools, such as shower rooms, locker rooms and the like shall be charged fifty percent (50%) of the rates corresponding to the category of swimming pool.

c) Construction of firewalls separate from the building:
1. Per sq.m. or fraction thereof ..... P 2.00
2. Provided, that the minimum fee shall be 40.00

d) Construction/erection of tower: including radio and TV towers, water tank supporting structures and the like
1. Residential ..... Exempted
2. Commercial/Industrial Self Supporting Trilon(Guyed)

2.1 Up to 10 meters in height	P2,000.00	P200.00
2.2 Every meter or fraction thereof in excess of 10 meters	100.00	10.00
3. Institutional		
3.1 Up to 10 meters in height	1,500.00	100.00
3.2 Every meter or fraction thereof in excess of 10 m.	100.00	10.00

Towers with platforms or floors shall be charge an additional fee in accordance with Sec 96 (c) and (d) of Article IV.

e) Commercial/Industrial Storage Silos:
1. Up to 10 meters in height P1,000.00
2. Every meter or fraction thereof in excess of 10 m 50.00
Silos with platforms or floors shall be charged an additional fee in accordance with Sec. 96 (c) and (d) of this Article.

f) Construction of Smokestacks and Chimneys for Commercial/Industrial Use:
1. Smokestacks

1.1 Up to 10 meter in height measured from the base P200.00
1.2 Every meter of fraction thereof in excess of 10 m. 10.00
2. Chimneys:
2.1 Up to 10 meters in height measured from the base 40.00
2.2 Every meter of fraction thereof in excess of 10 m. 1.00

g) Construction of Commercial/Industrial Fixed Ovens: Per sq.m. or fraction thereof on interior floor areas 40.00

h) Construction of Industrial Kilo/Furnace: Per cu.m. or fraction thereof of volume 10.00

i) Construction of reinforced concrete or steel tanks for Category I buildings:
1. Up to 2 cu.m. ..... Exempted
2. Every cu.m. of fraction thereof in excess of 2 cu.m. 10.00

j) Construction of Reinforced Concrete Tanks for Commercial/Industrial Use:
1. Up to 10 cu.m. 400.00
2. Every cu.m. or fraction thereof in excess of 10 cu.m 20.00

k) Construction of Waste Treatment Tanks (Including Sedimentation and Chemical Treatment Tanks) per cu.m. of volume 2.00

l) Construction of Steel Tanks for Commercial/ Industrial use:
1. Above Ground:
1.1 Up to 10 cu.m.....400.00
1.2 Every cu.m. or fraction thereof in excess of 10 cu.m. up to 100 cu.m. 20.00
1.3 Every cu.m. or fraction thereof in excess of 100 cu.m. up to 1,000 cu.m. 16.00
1.4 Every cu.m. or fraction in excess of 1,000 cu.m. up to 5,000 cu.m.... ..... 12.00
1.5 Every cu.m. or fraction thereof in excess of 5,000 cu.m. up to 10,000 cu.m. 8.00
1.6 Every cu.m. or fraction thereof in excess of 10,000 cu.m up to 20,000 cu.m. 6.00
1.7 Every cu.m. or fraction thereof in excess of 20,000 cu.m..... 4.00
2. Underground:
2.1 Up to 20 cu.m.....600.00
2.2 Per cu.m. or fraction thereof in excess of 20 cu.m..... 20.00
2.3 Saddle or trestle mounted horizontal tanks per cu.m. or fraction thereof of volume of tank 2.00
3. Booths, Kiosks, Platforms, Stage and the like:
3.1 Constructioon of permanent type booths, kiosks, platforms, stage and the like: Per sq.m. or fraction thereof floor area 8.00
3.2 Construction of temporary type booths, kiosks, platforms, stages, field offices, laborers quarters and the like: Per sq.m. or fraction thereof of floor area 4.00
3.3 Inspection of knock-down type temporary booths, platforms, stage and the like Per unit..... 20.00

m) Construction of Tombs and Canopies, Mausoleums and Niches in Cemeteries and Memorial Parks:
1. Plain tombs or monuments without backdrop wall, canopy or roofing..... .....Exempted
2. Canopied tombs, whether partially or totally roofed over, per sq.m. of covered area 4.00
3. Semi-enclosed mauseleums, whether canopied or not, per sq.m. of built-up area... .....4.00
4. Totally enclosed mausoleums, per sq.m. of floor area, per level.... .....10.00
5. Multi-level interment niches, per sq.m. of floor area, per level..... .....4.00

Section 102. Plumbing Permit Fees. - Plumbing Permit Fees shall be collected based on the following rates:
1. For the installation of a unit composed of one (1) water closet, two (2) floor drains, one (1) lavatory two, (2) faucets and one (1) showerhead. P20.00
2. For every fixture in excess of a unit:
Per one (1) water closet.....6.00
For one (1) floor drain.....2.00
For one (1) sink 2.00
For one (1) lavatory.....6.00
For one (1) faucet 1.50
For one (1) showerhead.....1.50
For one (1) clop sink 6.00
For one (1) urinal.. .....3.00
For one (1) bath tub.....6.00
For one (1) grease trap. 6.00
For one (1) garage trap.....6.00
For one (1) bidette.....3.00
For one (1) dental cuspidor 3.00
For one (1) gas fired water heater 3.00
For one (1) hot water boiler. 3.00
For one (1) drinking fountain.....1.50
For one (1) laundry sink.....3.00
For one (1) bar or soda fountain sink.....3.00
For one (1) laboratory sink.....3.00
For one (1) fixed-type sterilizer.. .....1.50
For one (1) water meter.....1.50
For one (1) sanitary clean out (SC).....10.00
For one (1) septic vault:

1. Category I (Residential).....exempted
2. All other categories:
a) up to 5 cu.m. of digestion chamber. 20.00
b) every cu.m. or fraction thereof in excess of 5 cu.m.....6.00

Section 103. Plumbing Inspection Fees. - Fees for Plumbing Inspection shall be based on the following rates:
For every inspection of water test.....P 100.00
For every inspection of connection to sewer... ..... 30.00
For every inspection of connection of a single..... 20.00
For every inspection of connection of a group of fixture of not more than 3 fixture of any kind to the existing installation. 30.00
For every fixture in excess of this group any kind.....10.00
For every inspection of water service only..... .....50.00
For every inspection of water inspection, special or miscellaneous 50.00

Section 104.Fencing Permit Fees.-Fees for Fencing Permit shall be based on the following rates:

	Rates of Fee Per sq. m.
a) Fencing of indigenous materials and/or barbed wire, chicken wire, hog wire	Exempted
b) Fences up to 1.80 meters in height made of materials other than those mentioned per lineal meter of fraction thereof	2.00
c) Fences in excess of 1.80 meters in height, made of materials other than those mentioned per lineal meter or fraction thereof	2.00

Section 105. Construction of Sidewalks - Schedule.
1. Up to 20 sq. m. 20.00
2. Every sq. m. or fraction thereof in excess of 20 sq. m. .....P 1.00

Section 106. Paved Cemented Areas.- Paved Areas Intended for Commercial/Industrial/Social/Institutional Use such as Parking area, Gasoline Station, Premises, Skating Rinks, Pelota Courts and the like. The amount of one peso (P1.00) shall be charged for evey sq.m. or fraction thereof.

Section 107. Use of Streets and Sidewalks as Permitted.
a) Use of Sidewalks
1. Up to 20 sq. m. of sidewalk per month P200.00
2. Every sq. m. or fraction thereof in excess of 20 sq. m. per month .....P 10.00

b) Erection of Scaffoldings Occupying Public Areas:
1. Up to 10 lineal meters of frontage, per month P120.00
2. Every lineal meter or fraction thereof of frontage in excess of 10 lineal meters per month .....P 10.00

Section 108. Certificates of Use or Occupancy- Schedule
a) Category I:
1. Building made of traditional indigenous materials as defined under the Code .....Exempted
2. Building costing more than P15,000.00 up to P50,000.00.....50.00
3. Building costing more than P50,000.00 up to P100,000.00.....100.00
4. Building costing more than P100,000.00 up to P150,000.00.....150.00
5. Building costing more than P150,000.00 up to P250,000.00.....200.00
6. Building costing more than P250,000.00 up to P500,000.00.....400.00
7. Building costing more than P500,000.00..... 800.00

b) Category II:
1. Building costing up to P50,000.00.....100.00
2. Building costing more than P50,000.00 up to P100,00.00.....200.00
3. Building costing more than P100,000.00 up to P250,000.00.....400.00
4. Building costing more than P250,000.00 up to P500,000.00.....800.00
5. Building costing more than P500,000.00..... 1,600.00

C) Category III:
1. Building costing up to P50,000.00.....60.00
2. Building costing more than P50,000.00 up to P150,000.00.....150.00
3. Building costing more than P150,000.00 up to P250,000.00.....300.00
4. Building costing more than P250,000.00 up to P500,000.00.....600.00
5. Building costing more than P500,000.00..... 1,200.00

d) Category IV:
1. Garage, Carports, balconies, terrace, lanais and the like: Fifty percent (50%) of the rate of the principal building, according to category
2. Aviaries, aquariums, zoo structure and the like:
a. With floor area up to 20 sq.m. .....exempted
b. With floor area above 20 sq.m. up to 500 sq.m.. .....20.00
c. With floor area above 500 sq.m. up to 1,000 sq.m... .....
d. With floor area above 1,000 sq.m. up to 5,000 sq.m. 40.00
e. With floor area above 5,000 sq.m. up to 10,000 sq.m... .....100.00
f. With floor area above 10,000 sq.m..... ...200.00

e) Ancillary structures:
1. Banks and Records Vaults, per cu.m. of interior volume.. .....30.00
2. Swimming Pools, per unit:
2.1 Residential.....5.00
2.2 Commercial/Industrial.....15.00
2.3 Social/Institutional. 10.00
2.4 Improvised swimming pools made of materials listed under this Rule: 50% of above rates.
3. Swimming pool shower rooms/locker rooms: per unit
3.1 Residential 5.00
3.2 Commercial/Industrial.....15.00
3.3 Social/Institutional.. .....10.00
4. Towers, per unit
Self-supporting Trilon (guyed)
4.1 Residential Exempted Exempted
4.2 Commercial/ Industrial 40.00 20.00
4.3 Social/ Institutional 20.00 10.00
5. Commercial/Industrial Storage Silos: per unit.....1,000.00
6. Smokestacks, per unit..... 200.00
7. Chimney, per unit..... 40.00
8. Commercial/Industrial Fixed Ovens, per unit 40.00
9. Industrial Kiln/Furnace, per unit. 10.00
10. Reinforced Concrete Tanks, per unit 20.00
10.1 Residential:
10.11 Up to 2 cu.m.....Exempted
10.12 Above 2 cu.m.. .....10.00
10.2 Commercial/Industrial.....40.00
10.3 Social/Institutional. 30.00

11. Steel Tanks; per unit
11.1 Residential:
11.11 Up to 2 cu.m.....Exempted
11.12 Above 2 cu.m. 10.00
11.2 Commercial/Industrial
11.21 Above ground.....40.00
11.22 Underground. 30.00
11.3 Social/Institutional. 20.00
12. Booth, Kiosks, Platforms, Stage and the like 10.00

Section 109. Change in Use/Occupancy.- The amount of Four Pesos (P4.00) shall be charge for every sq. m. or fraction thereof of area affected.

Section 110. Certificates of Occupancy for Buildings/Structures Completed Prior to Effectivity of the NBC. - Schedules

a) Category I:
1. Indigenous family dwellings and houses of mixed materials having an area not exceeding 40 sq. m. P50.00
2. Building with area above 40 sq. m. up to 100 sq. m. .....P 100.00
3. Buildings with area above 100 sq. m. up to 200 sq. m. 150.00
4. Building with area above 200 sq. m. up to 300 sq. m. 200.00
5. Building with area above 300 sq. m. up to 500 sq. m. 400.00
6. Building with area above 500 sq. m. 800.00

b) Category II:
1. Building with area up to 5,000 sq. m. P200.00
2. Building with area above 5,000 sq. m. up to 10,000 sq. m. 400.00
3. Building with area above 10,000 sq. m. up 20,000 sq. m. 800.00
4. Building with area above 20,0000 sq.m. up to 30,000 sq. m. 1,600.00
5. Building with area above 30,000 sq. m. 3,200.00

C) Category III:
1. Building with area up to 5,000 sq. m. 90.00
2. Building with area above 5,000 sq. m. up to 10,000 sq. m. 225.00
3. Building witha area above 10,000 sq. m. up to 20,000 sq. m. 450.00
4. Building with area above 20,000 sq.m. up to 30,000 sq.m. 900.00
5. Building with area above 30,000 sq.m. 1,800.00

Section 111. Annual Inspection Fees. - Annual building inspection fees shall be collected at the following rates:

a) Category I:
1. Single detached dwelling units and duplexes.. Exempted
2. If the owner requests building inspection the fee for each of the services enumerated below is 100.00
2.1 Land Use Conformity
2.2 Architectural presentability
2.3 Structural stability
2.4 Sanitary and health requirements
2.5 Fire resistive requirements

b) Category II and III
Commercial (excluding amusement houses and gymnasia), industrial, social and institutional buildings with assessed value of :
1. Up to P1 million .....P 100.00
2. Above P1 million up to P5 million..... 200.00
3. Above P5 million up to P10 milliion... ..... 400.00
4. Above P10 million up to P50 million.. ..... 600.00
5. Above P50 million up to 100 million 800.00
6. Above P100 million 1,000.00

C) Amusement Houses, Gymnasia and the like:
1. First class cinematographs or theaters.....1,000.00
2. Second class cinematographs or theaters.. .....600.00
3. Third class cinematograph or theaters 400.00
4. Grandstands/Bleachers 1,000.00
5. Gymnasia and the like 600.00

Gymnasia, grandstands, bleachers, concert halls, little theaters and the like, that are integral parts of a school,college or university complex shall be charged in Category III

Section 112. - Fines. - The following fines shall be collected for non-compliance with work stoppage for construction without permit:

Fines in Pesos	Light Violations	Less Grave Violations	Grave Violations
Category I			
Minimum	P 100	P 250	P 500
Medium	250	500	1,000
Maximum	500	1,000	2,000
Category II and III			
Minimum	P 500	P 1,000	P 2,000
Medium	1,250	2,500	4,000
Maximum	2,500	4,500	5,000

Section 113. - Imposition of Fines.- The minimum fines shall be imposed for failure to comply with the terms of the first notice. The medium fines shall be imposed for failure to comply with the terms of the second notice. The maximum fines shall be imposed for failure to comply with the terms of the third and final notice.

Section 114. Surcharge/Penalty.- Without prejudice to the provisions of the preceding section, the City Engineer/Building Official is hereby authorized to impose a penalty or surcharge in the following cases in such amount and in the manner as hereunder fixed and determined:

a) For constructing, installing, refairing, altering or causing any change in the use or occupancy of any building or part thereof or appurtenances thereto without any permit, there shall be imposed a surcharge of twenty five percent (25%) of the building permit fee. When the work in the building or stucture is started during the pendency of the final action or pending approval by the City Enginerr/Building Official of the application for the building permit, the amount of the surcharge shall be according to the following :
1) Excavation for foundation 10%
2) Construction of foundation (including pile driving and laying of of reinforcing bars) 15%
3) Construction of superstructure up to 2 meters above established grade 20%
4) Construction of superstructure above 2 meters 25%

Section 115. Sign Permit Fees- Schedule:
1) Erection of supports of any signboard, billboard, marquee and the like:
a) Up to 4 sq. m. of sign board area P100.00
b) Every sq. m. or fraction thereof in excess of 4 sq. m. 20.00
2) Installation Permit Fees:
Per sq. m. of display surface of fraction thereof:
Business Signs:
a) Neon 30.00
b) Illuminated 20.00
c) Others 12.00
d) Painted-on 8.00
3) Annual Renewal Fees:
Per sq. m. of display surface or fraction thereof
a) Neon 30.00
Provided that the minimum fee shall be.....P120.00
b) Illuminated signs 15.00
Provided that the minimum fee shall be.....60.00
c) Others 8.00
Provided that the minimum fee shall be.....40.00
d) Painted-on 20.00

Provided that the minimum fee shall be 20.00

ARTICLE 28 - ELECTRICAL INSTALLATION PERMIT AND INSPECTION FEES

Section 116. Imposition of Fees.- Every person or entity that shall install or alter, or caused to be installed or altered any exterior or interior electrical lighting, power, telephone, or telegraph, or any other electrical system or line; or install or cause to be installed any electrical apparatus or machine shall pay the following fees :

a) Lighting and power system :
- (1) For each light, switch or convinience outlet P0.80
- (2) For each remote switch.....20.00
- (3) For each special purpose outlet of 20 amperes capacity or more.....20.00

b) Additional fee for each of the following :

(1) Electrical range, heaters and other appliances
- (aa) Range and heaters 1 KW or less 2.00
  For each additional KW or fraction thereof 1.00
- (bb) Ecah refrigerator or freezer 4.00
- (cc) Each washing machine or dryer.....2.00
- (dd) Each commercial used hair curling apparatus or hair dryer.....4.00
- (ee) Each fixed type electric fan 2.00
- (ff) Each electrical typewriter or adding machine 2.00

(2) Air Conditioning system
- (aa) For each air conditioning outlet 2.00
- (bb) Unit or window type
  Each unit of 1 HP (.745 KW) 4.00
  Each unit of more than 1 HP.....10.00
- (cc) Package or controlized 3 HP (2.3 KW) or less than 5 HP.....20.00
  For each succeediing HP..... 4.00
- (dd) Blower and air handling unit
  For each motor of 1/4 HP or less 10.00

(3) Electrical equipment apparatus
- (aa) For each bell annunciator system..... 4.00
- (bb) For each fire alarm unit. 2.00
- (cc) For each are (light) lamp 10.00
- (dd) For each Flasher, Beaconlight..... 4.00
- (ee) For each X-Ray equipment 20.00
- (ff) For each battery rectifier..... 10.00
- (gg) For each electric welder 1st KVA/KW 4.00
  For each succeeding KVA/KW or fraction thereof 2.00
- (hh) For each heating equipment 1 KW or fraction thereof 4.00
  For each additional KW or fraction thereof 2.00
- (ii) For each telephone switch board (PBX, PABX, etc.)..... 10.00
  Each truckline 4.00
  For each telephone apparattus 2.00
- (jj) For master intercom 4.00
  For each slave 2.00

(4) Motors
- (aa) For each motor and controling apparatus above 1/4 HP or less 8.00
- (bb) For each motor and controlling apparatus above 1/4 HP but not exceeding 5 HP (3.8 KW) 8.00
- (cc) For each motor and controlling apparatus above 5 HP but not exceeding 10 HP (7.5 KW) 12.00
- (dd) For each motor and controlling apparatus above 10 HP but not exceeding 20 HP (15 KW) 20.00
- (ee) For each motor and controlling apparatus above 20 HP, each HP or fraction thereof 1.00

(5) Generators
- (aa) For each generator AC or DC 1 KW or less 4.00
- (bb) For each generator AC or DC above 1 KW to 5 KW 8.00
- (cc) For each generator AC or DC above 5 KW to 10 KW 12.00
- (dd) For each generator AC or DC above 10 KW to 20 KW 20.00
- (ee) For each generator AC or DC above 20 KW, for each additional or fractional or fraction thereof 1.00

(6) Transformer and Sub-station
- (aa) For each transformer 1 KVA or less 2.00
- (bb) For each transformer above 1 KVA, each additional KVA or fraction thereof 1.00
- (cc) Per indicated KVA rating but not exceeding the total amount of P1,000.00 in any case.

(7) Temporary light for celebration
For each light, switch, convenience outlet 1.00

(8) Temporary light for construction shall be charged the same regular fees provided for in this section.

(9) Other electrical apparatus or appliance not otherwise provided for in this article .....

(10) Inspection and other miscellaneous fees:
- (aa) For each inspection 4.00
- (bb) For condemnation 4.00
- (cc) For each union separation,relocation alteration, reconnection of electric meter 4.00
- (dd) For issuance or cancellation of wiring permit 4.00
- (ee) For each true copy and certification of electrical certificate 4.00

(11) Temporary current connection
- (aa) Temporary current connection shall be issued for testing purpose only in commercial and/or industrial establishments
  - 2.1 Land Use Conformity
  - 2.3 Architectural presentability
  - 2.4 Structural stabiliity
  - 2.5 Sanitary and health requirements
  - 2.6 Fire resistive requirements

b) Category II and III
Commercial (excluding amusement houses and gymnasia), industrial, social and institutional buildings with assessed value of :
- 1. Up to P1 million .....P 100.00
- 2. Above P1 million up to P5 million..... .....200.00
- 3. Above P5 million up to P10 milliion... .....400.00
- 4. Above P10 million up to P50 million... .....600.00
- 5. Above P50 million up to 100 million 800.00
- 6. Above P100 million 1,000.00

C) Amusement Houses, Gymnasia and the like:
- 1. First class cinematographs or theaters.. ... 1,000.00
- 2. Second class cinematographs or theaters.. . 600.00
- 3. Third class cinematograph or theaters 400.00
- 4. Grandstands/Bleachers 1,000.00
- 5. Gymnasia and the like 600.00

Gymnasia, grandstands, bleachers, concert halls, little theaters and the like, that are integral parts of a school,college or university complex shall be charged in Category III

(5) Generators
- (aa) For each generator AC or DC 1 KW or less 4.00
- (bb) For each generator AC or DC above 1 KW to 5 KW 8.00
- (cc) For each generator AC or DC above 5 KW to 10 KW 12.00
- (dd) For each generator AC or DC above 10 KW to 20 KW 20.00
- (ee) For each generator AC or DC above 20 KW, for each additional or fractional or fraction thereof 1.00

(6) Transformer and Sub-station
- (aa) For each transformer 1 KVA or less 2.00
- (bb) For each transformer above 1 KVA, each additional KVA or fraction thereof 1.00
- (cc) Per indicated KVA rating but not exceeding the total amount of P1,000.00 in any case.

(7) Temporary light for celebration
For each light, switch, convenience outlet 1.00

(8) Temporary light for construction shall be charged the same regular fees provided for in this section.

(9) Other electrical apparatus or appliance not otherwise provided for in this article .....

(10) Inspection and other miscellaneous fees:
- (aa) For each inspection 4.00
- (bb) For condemnation 4.00
- (cc) For each union separation,relocation alteration, reconnection of electric meter 4.00
- (dd) For issuance or cancellation of wiring permit 4.00
- (ee) For each true copy and certification of electrical certificate 4.00

(11) Temporary current connection
- (aa) Temporary current connection shall be issued for testing purpose only in commercial and/or industrial establishments and the regular fees provided for in this section shall be charged and collected.
- (bb) If the temporary current shall be used for a period not more than 60 days, the regular fees paid for the temporary current connection shall be deducted from the total fees for the final inspection.
- (cc) If no final approval is done within sixty (60) days, the wiring permit shall be automatically cancelled, and all fees paid shall be forfeited.

Section 117. - Time of Payment . - The fees imposed in this article shall be paid to the City Treasurer after securing a building or repair permit from the City Engineer/Building Official and upon application for a permit from the City Engineer to instaall or alter any electrical lighting, power, telephone, or telegraph, or any other electrical system or line, exterior or interior, or to install any electrical apparatus or machine.

Section 118. - Administrative Provisions. - (a) Application for the permit from the City Engineer shall be filed by the actual contractor who must be a registered electrical contractor. The permit issued shall be posted in a conspicuous place in the premises of the building, together with the building permit issued by the Building Official.

If the work is found not in conformity with the requirements or law or ordinance with the conditions set forth in the permit, the City Engineer shall forthwith cancel the permit but the fees thereon shall be forfeited.

(b) The contractor or owner of the house or building shall apply for inspection and approval of the new interior electrical installation, repair, or alteration as soon as the work is in conformity with the requirement, the City Electrician shall issue a certificate of approval.

No interior electrical installation, repair, or alteration or concealed or enclosed electrical installation shall be done or used without prior inspection and approval of the City Engineer.

In case of a condemned installation, if the owner of the building or user fails to repair or remove the condemned installation, the electrical wires, poles or fittings and other appliances and apparatus within ten (10) days after notice, the City Engineer shall immediately disconnect the electric service.

ARTICLE 29.-MECHANICAL PERMIT FEES

Section 119. - Imposition of Fees. - There shall be collected Mechanical Permit Fees for the installation of any machinery or mechanical equipment, as enumerated hereunder:

1. Mechanical Permit Fees
   (a) Refrigeration, Air Conditioning and Mechanical Ventilation:
   - 1. Refrigeration (cold storage) ; per ton or fraction thereof P40.00
   - 2. Ice Plants, per ton or fraction thereof... .....60.00
   - 3. Package and Centralized Air Conditioning Systems:
     - 1) Up to 100 tons, per ton 80.00
     - 2) Every ton or fraction thereof, above 100 tons 40.00
   - 4. Window type air conditioning, per unit 60.00
   - 5. Mechanical Ventilation, per HP or fraction thereof of blowers or fan or metric equivalent 20.00

   (aa) Household or residential use refrigerators,freezers, fans, blowers and window type air conditioning units are exempted from the above fees. In a series of AC/REF Systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.

   (bb) For evaluation purposes the required tonage of refrigeration capacity shall be as follows:
   - 1. For Ice Making:
     - 3.5 HP per ton, for compessors up to 50 tons capacity
     - 3.25 HP per ton, for compressors above 50 tons up to 200 tons capacity
     - 3.10 HP per ton, for compressors above 200 tons capacity
   - 2. For Air Conditioning
     - 1.25 HP per ton, for compressors of 1.2 tons up to 5 tons capacity
     - 1.10 HP per ton, for compressors above 5 tons up to 50 tons capacity
     - 1.00 HP per ton, for compressors above 50 tons capacity
   - 3. For Commercial/Industrial Refrigeration w/o Ice Making
     - 1.5 HP per ton, for compressors of 1 ton up to 5 tons capacity
     - 1.4 HP per ton, for compressors above 5 tons up to 50 tons capacity.
     - 1.3 HP per ton, for compressors above 50 tons capacity

   b) Escalators and moving walks; per unit
   - 1) Up to 50 linear meter or fraction thereof 20.00
   - 2) Every linear meter or fraction thereof in excess of 50 linear meters. 10.00

   c) Elevators, per unit
   - 1) Up to 1000 kg. capacity 4,000.00
   - 2) Above 1000 kg. capacity 5,000.00
   - 3) Freight Elevators 5,000.00
   - 4) Motor driven dumbwaiters 400.00
   - 5) Construction elevators for materials 1,000.00
   - 6) Car elevators 5,000.00

   (d) Boilers, per unit:
   - 1) Up to 10 HP 400.00
   - 2) Above 10 HP to 30 HP 600.00
   - 3) Above 30 HP up to 50 HP 800.00
   - 4) Above 50 HP up to 70 HP 1,000.00
   - 5) Above 70 HP up to 90 HP 1,200.00
   - 6) Above 90 HP up to 100 HP 1,400.00
   - 7) Every HP or fraction thereof above 100 HP 4.00

   The above rating shall be computed on the basis of one (1) sq. m. of heating surface for one (1) boiler HP

   (e) Pressurized Water Heaters per unit .....200.00 except those used in single detached, duplex or multiple family dwellings.

   (f) Water, sump and sewerage pumps for building /structure used for commercial/industrial purposes, per unit Per HP or fraction thereof 40.00

   (g) Automatic fire extinguisher, per sprinkler head.....2.00

   (h) Stationary standby generating sets, per unit:
   - 1) Up to 10 HP.....300.00
   - 2) Above 10 HP up to 30 HP 400.00
   - 3) Above 30 HP up to 50 HP 500.00
   - 4) Above 50 HP up to 70 HP. 600.00
   - 5) Above 70 up to 90 HP.....700.00
   - 6) Above 90 HP up to 100.....800.00
   - 7) Every Hp or fraction thereof above 100 HP..2.00

   (i) Compressed air, vaccuum institutional and/or industrial gases, per outlet.. .....10.00

   (j) Other internal combustion engines, including cranes, forklifts, loaders, pumps, mixers, compressors, and the like, not registered with the LTC.
   - 1) Up to 10 HP 200.00
   - 2) Above 10 HP up to 30 HP 260.00
   - 3) Above 30 HP up to 50 HP 320.00
   - 4) Above 50 HP up to 70 HP 380.00
   - 5) Above 70 HP up to 90 HP 440.00
   - 6) Every HP or fraction thereof, above 90 HP ...2.00

   (k) Pressure vessels; per cu.m. or fraction thereof 40.00

   (l) Other machinery/equipment for commercial/ industrial use not elsewhere specified, per HP or fraction thereof 40.00

   (m) Pneumatic tubes, conveyors, Monorails for materials handling, per lineal meter.....10.00

   (n) Commercial/industrial storage silos: per unit
   - 1) Up to 10 meters in height.. .....1,000.00
   - 2) Every meter or fraction thereof in excess of 10mm. 50.00

   (o) Smokestacks & chimneys for commercial/industrial use:
   - 1) Smokestacks:
     - a) Up to 10 meters in height, measured from the base 200.00
     - b) Every meter or fraction thereof in excess of 10 meters.....10.00
   - 2) Chimney's:
     - a) Up to 10 meters in height, measured from the base 40.00
     - b) Every meter or fraction thereof in excess of 10 meter. 1.00

   (p) Reinforced concrete/steel tanks for commercial/industerial use: (Recipient)
   - 1) Above Ground.....40.00
   - 2) Underground: 30.00

   (q) Processing fee/or checking of plans 40.00

2. Annual Mechanical Inspection Fees:

   (a) Refrigeration and ice plant: per ton
   - a) First 100 tons capacity, per ton 20.00
   - b) Above 100 tons up to 150 tons 16.00
   - c) Above 150 tons up to 300 tons..... 12.00
   - d) Above 300 tons up to 500 tons 8.00
   - e) Every ton or fraction thereof above 500 tons..... 4.00

   Household or residential use refrigerators, freezers, fan are exempt from annual inspection.

   (b) Air conditioning system:
   - 1) Window type air conditioners, per unit. 30.00
   - 2) Package or centralized air conditioning system:
     - a. First 100 tons, per ton 20.00
     - b. Above 100 tons up to 150 tons, per ton 16.00
     - c. Above 150 tons up to 300 tons, per ton... ....12.00
     - d. Above 300 tons up to 500 tons, per ton... ....8.00
     - e. Every ton or fraction thereof above 500 tons.....6.00

   Household or residential use of window type air conditioner are exempt from the annual inspection.

   (c) Mechanical ventillation; per unit:
   - a) Up to 1 HP 10.00
   - b) Above 1 HP up to 5 HP..... 20.00
   - c) Above 5 HP up to 5 HP.....40.00
   - d) Above 10 HP up to 20 HP..... 80.00
   - e) Every HP or fraction thereof above 20 HP 120.00

   (d) Escalators and moving walks, per unit

(e) Elevators, per unit:
1) Passenger elevators:
a. First 5 landings 400.00
b. Each landing above the 5th 20.00
2) Freight elevators. 300.00
3) Motor driven dumbwaiters.. ..... 40.00
4) Construction elevators for materials..... 300.00
5) Car Elevators.....400.00
Additional floor stops/landings shall be inspected and charged in accordance with above rates.

(f) Boilers:
1) Up to 10 HP 400.00
2) Above 10 HP up to 30 HP 600.00
3) Above 30 HP up to 50 HP 800.00
4) Above 50 HP up to 70 HP 1,000.00
5) Above 70 HP up to 90 HP 1,200.00
6) Above 90 HP up to 100 HP 800.00
7) Every HP or fraction thereof in excess of 100 HP..... 4.00
Boiler rating shall be computed on the basis of one (1) sq.m. of heating surface for one (1) boiler HP.

(g) Pressurized water heaters, per unit..... 100.00
Pressurized water heaters used in single detached, duplex or multiple family dwellings are exempted from inspection fees.

(h) Automatic fire extinguishers, per springler head 1.00

(i) Water, sump and sewerage pumps for building/ structure for commercial/industrial purposes, per unit:
1) Up to 1 HP 10.00
2) Above 1 HP up to 3 HP 30.00
3) Above 3 HP up to 5 HP 60.00
4) Above 5 HP up to 10 HP 80.00
5) Above 10 HP up to 20 HP 100.00
6) Above 20 HP up to 30 HP 120.00
7) Above 30 HP up to 40 HP 140.00
8) Above 40 H300 3,000 5,000
The above fines shall be imposed as follows:
1. Minimum fine - for failure to comply with the terms of the first notice
2. Medium fine - for failure to comply with the terms of the second notice
3. Maximum fine - for failure to comply with the terms of the third notice

Section 120. Administrative Provisions. - (a) Any machinery or mechanical equipment installations within the jurisdiction of the City shall secure a mechanical permit from the City Engineer prior to installation.

(b) A certificate of operation shall be issued for the continuous use of said machinery or mechanical equipment installation after compliance with safety and health and mechanical regulation requirements.

(c) No business license shall be issued by the Mayor's Office to commercial, industrial, agro-industrial, construction and institutional establishments without first registering at the Industrial Safety Division, City Engineer's Office.

(d) Every boiler, internal combustion engine, mechanical apparatus moved by any motive power in permanent installation, shall be placed on a solid foundation, the construction of which shall be in accordance with approved plans and specification accompanying the application for mechanical permit for such boiler, internal combustion engine or mechanical apparatus, subject to the direction and supervision of the City Engineer or his duly authorized representative.

ARTICLE 30 - COMMON PROVISIONS APPLICABLE TO BUILDING, OTHER CONSTRUCTION AND MECHANICAL PERMITS/CERTIFICATES

Section 121. Payment of Fee. - All Fees mentioned shall be paid to the City Treasurer of Quezon City before the issuance of the mechanical permit.

Section 122. Administrative Sanctions. (a) Non-issuance, suspension, revocation and/or invalidation of mechanical/construction permits and certificates of operation;

(b) Imposition of surcharge or penalty;

(c) Imposition of installation/operation stoppage order; and

(d) Imposition of administrative fines.

Section 123. Grounds for the Non-Issuance, Suspension, Revocation and/or Invalidation of Permits/Certificates .

(a) Errors found in the plans and specifications;

(b) Incorrect or inaccurate data or information found in the application;

(c) Non-compliance with the terms and conditions of the permits;

(d) Failure to commence the work within a period of one year from the date of issuance of permit;

(e) Suspension or abandonment of the work so authorized in the permit at any time after it had been commenced for a period of 120 days or more.

(f) Unauthorized change, modification, alteration or addition in the approved plans and specification and/or in the type of construction.

(g) Failure to engage the services of a duly licensed architect or engineer to undertake the full time inspection and supervision of the installation or construction work and/or failure of the architect/engineer hired to keep to all times a logbook at the jobsite of the progress of construction/installation work.

Section 124. Issuance of Work Stoppage Order.- The Industrial Safety Division, City Engineer's Office shall conduct regular inspection of mechanical installation and building/structure construction and/or repair and may direct or order the stoppage of work based on any or all of the following grounds:

(a) Non-compliance with the terms and conditions of the permit;

(b) Unauthorized change, modification or alteration in the approved plans and specifications for mechanical permit and/or violation or non-compliance with construction safety standards.

Section 125. Imposition of Administrative Fines. - The City Engineer may prescribe and impose fines not exceeding Five Thousand Pesos (P5,000.00) as provided in the succeeding Sections for the following cases , subject to the terms and procedures as hereunder provided:

(a) Erecting, constructing, altering, repairing, moving, converting or demolishing a building or structure without a construction permit;

(b) Fabricating, constructing, installing, repairing, demolishing any mechanical work, plant, machinery or mechanical equipment without a mechanical permit;

(c) Using or operating of any mechanical work, plant, machinery or mechanical equipment without a certificate of operation; (d) Non-compliance with safety and mechanical regulation requirements;

(e) Failure to post the certificate of operation of boiler, machinery or mechanical equipment in a conspicuous place near the machine or equipment involved.

Section 126. Determination of Fines. - For the violation of the preceding provisions, the City Engineer shall determine the amount of fines to be imposed taking into account the following considerations:

(a) Light Violation - for failure to post certificate of operation or construction permit;

(b) Less Grave Violation - For the use or operation without certificate or non-compliance with standard construction safety requirements; and

(c) Grave Violation - (1) Construction without construction safety permit, (2) Installation without mechanical permit - Non- compliance with order to abate or demolish unsafe mechanical installation.

Fines in Pesos

	Light Violations	Less Grave Violations	Grave Violations
First Notice	100	1,000	3,000
Second Notice	100	1,500	4,000
Final Notice	100	2,000	5,000

Section 127. Penalties. - (a) A Surcharge of one hundred percent (100%) shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change in the use or occupancy of any building or parts thereof or appurtenances thereto without any permit.

(b) All inspection fees shall be paid within thirty (30) days after inspection, otherwise a surcharge of twenty five percent (25%) shall be imposed.

Section 128. Applicability of the National Building Code (P.D. 1096). - The provisions of the National Building Code, including the provisions on the rates of fees and charges, shall apply to the issuance of permits being isssued pursuant to the provisions of said Code. The enforcement of said Code shall now be lodged with the City Governement pursuant to the pertinent provisions of the Local Government Code of 1991 and of this Ordinance.

ARTICLE 31 - SANITARY INSPECTION AND HEALTH CERTIFICATE FEES

Section 129. Sanitary Inspection Fee. - Every owner/operator of business, industrial, commercial, or agricultural establishments, accesoria, building or house for rent shall secure sanitary certificate or permit for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public upon payment at the City Treasurer of an annual fee in accordance with the following schedule:

(a) Financial institutions such as banks, pawnshops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers
Main office ..... P 225.00
Every branch office 150.00
(b) Gasoline service and filling stations.....375.00
(c) Private hospitals 600.00
(d) Medical clinics and dental and animal hospitals225.00
(e) Dwellings and other spaces for lease or rent: Hotels, motels, apartels, pension inns, drive inns:
With 150 or more rooms 600.00
With 100 to 149 rooms.....450.00
With 50 to 99 rooms 300.00
With 25 to 49 rooms 150.00
With less than 25 rooms 112.50
Apartments, per door..... 30.00
Houses for rent, per sq.m. 1.00
Dormitories, lodging or boarding houses with accomodation for:
40 or more boarders or lodgers 375.00
15 to 39 boarders or lodgers 225.00
less than 15 boarders and lodgers 150.00
(f) Institutions of learning 450.00
(g) Media facilities.. ..... 150.00
(h) Telegraph, teletype, cable and wireless communications companies 150.00
(i) Telephone, electric and power companies
Main office 300.00
Every branch office 150.00
(j) Administration, display offices, and/or offices of professionals.....75.00
(k) Peddlers 15.00
(l) Lending investors... ..... 150.00
(m) All other businesses, industrial, commercial, agricultural establishments not specifically mentioned above:
With an area of 1,000 sq.m. or more 600.00
500 or more but less than 1,000 sq.m. 450.00
200 or more but less than 500 sq.m. 300.00
100 or more but les than 200 sq.m. 225.00
50 or more but less than 100 sq.m.. ..... 150.00
25 or more but less than 150 sq.m.. .....75.00
Less than 25 sq.m. 45.00
(n) Manufacturers, producers, foundry shops, laboratories, privately-owned markets, shopping centers, talipapas and warehouses .. .600.00
(o) Amusement places such as theaters, coliseums, sauna baths, massage clinics, operators of golf course, cockpit arenas, bowling alleys, stadia 600.00
(p) Other amusement places not mentioned above.. .....400.00
(q) Importer, exporter and wholesaler.....600.00
(r) Public eating places, such as restaurant, refreshment parlor, carinderia, etc.
Public eating places with 50 or more personnel 600.00
Public eating places with less than 50 personnel 400.00
(s) Establishments offering services such as welding, vulcanizing shop, printer, publisher, tailor shop, barber shop and other similar establishments 350.00
(t) Funeral parlors 400.00
(u) Retailers and other establishments not included in the above 100.00

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

Section 130. Health Certificate Fee.- All persons employed in business establishments engaged in food, entertainment and personal services are required to undergo regular medical examination given by government hospitals or city government accredited private hospitals. Based on the favorable results of the medical and health examination and upon payment of an annual fee of fifty pesos (P50.00) to the City Treasurer, the applicant shall be issued a health certificate.

ARTICLE 32 - PROCESSING FEES FOR SUBDIVISION AND CONDOMINIUM PROJECTS/ACTIVITIES

Section 131. Imposition of Fees. - Owners or operators of housing subdivisions and condominiums shall pay the following fees to the City Treasurer based on the order of payment issued by the City Engineer or his duly authorized representative in accordance with the following schedule:

(a) Approval of subdivision plan:
(1) Preliminary processing fees
(i) For the first 10 hectares .....P 75.00
(ii) For every additional hectare or a fraction thereof 25.00
(2) Final processing fees
(i) Subdivisions having a density of 66 to 100 families/gross hectare, or a fraction thereof ..... P 225.00
(ii) Subdivisions having a density of 21 to 65 families/gross hectare, per hectare or a fraction thereof 300.00
(iii) Subdivisions having a density of a 20 and below families/gross hectare, per hectare or a fraction thereof 400.00
(iv) Additional fee on floor area of houses/buildings sold with the lot, per square meter 1.00
(3) Alteration of Plans fees .... .same as final processing fees
(b) Approval of condominium plan
(1) Preliminary processing fees ..... P 60.00
(2) Final processing fees
(i) Per square meter of the total land area .....P 2.00
(ii) Per square meter of the floor area of the building 1.00
(3) Alteration of plan fees same as final processing fees

(4) Conversion of existing structure to condominiums
(i) Per square meter of the total land area ..... P 2.00
(ii) Per square meter of floor area of the building 1.00
(c) Registration and license to sell subdivision/ condominium projects:
(1) Registration and license to sell subdivision project:
(i) Subdivisions having a density of 66 to 100 families lots/gross hectare, per saleable lot P10.00
(ii) Subdivisions having a density of 20 family lots and below/gross hectare per saleable lot 25.00
iii. Subdivisions having a density of 20 family lots and below/gross hectare, per saleable lot 40.00
iv. Additional fee on floor area of house/building sold with lot per square meter 3.00
2. Registration of License to Sell Condominium Project:
i. For condominium project serving the low income group a processing fee of, per square meter of saleable area .....P 2.00
ii. For condominium project serving the middle income group a processing fee of per square meter of residential area 3.00
iii. For condominium project serving the high income level a processing fee of, per square meter of residential area 5.00
iv. For commercial areas in condominium projects serving the middle and high income group, per square 8.00
d. Final Inspection Fees and Insurance of Certificate of Completion:
1. Subdivisions
i. Having a density of 66 to 100 family lots/hectares .....P 120.00
ii. Subdivision having a density of 21 to 65 family lots/hectares 180.00
iii. Subdivisions having a density of 20 family lots and below per hectare..... 240.00
e. Registration of Dealers, Brokers, Salesman
1. For dealer/Broker.....P 70.00
2. For salesman 45.00
f. Application for the following:
1. Advertisement approval .....P 60.00
2. Cancellation/Reduction of Performance Bond 120.00
3. Lifting of Suspension License to Sell 120.00
4. Extension of time to complete development. 120.00
5. Exemption from Cease and Desist Order 120.00
6. Clearance to mortgage..... 120.00
7. Change of name/ownership 120.00
g. For Economic and Socialized Housing
1. Plan(s) approval and Development Permit, per hectare .....P 200.00
2. Registration and Regular License to Sell per unit/lot 10.00
h. Approval of Industrial Subdivision Plan
1. Preliminary Processing/Locational Clearance Fee:
i. For the first 5 hectare..... 70.00
ii. For every additional hectare of a fraction thereof 15.00
2. Final Processing Fees:
i. Industrial Subdivision Per square meter of the total land area 1.00
or
Per hectare or any fraction thereof.. .....415.00
3. Alteration of Plans Fees: same as final processing fees
4. Registration and License Sell:
i. Per square meter of the saleable land area 1.00
ii. Certificate of Registration 65.00
iii. License to Sell Certificate 70.00
iv. UPLR of P10.00 for a total fee of P1,000.00
or
1% of the total fee for over P1,000.00
5. Final Inspection Fees and Issuance of Certificates of Completion:
i. Industrial Subdivision
Per hectare or any fraction thereof... ..... 25.00
Approval of Subdivision Plan:
a. Preliminary Processing Plan:
For the first 10 hectares 70.00

For every additional hectare or a fraction thereof 15.00

b. Final Processing Fees:

Subdivisions having a density of 66 to 100 families/gross hectare, per hectare or a fraction thereof 200.00

Subdivisions having a density of 21 to 65 families/gross hectare, per hectare or a fraction thereof 265.00

Subdivisions having a density of 20 and below families/gross hectare, per hectare or a fraction thereof 400.00

Additional fee on floor area of houses/buildings sold with the lot, per square meter 1.00

c. Alteration of Plans Fee .....same as processing fee

ii. Registration and License to Sell Subdivision/ Condominium Project:

a. Registration and License to Sell Subdivision

Subdivision having a density of 66 to 100 families lots/gross hectare,per saleable lot 10.00

Subdivision having a density of 20 family lots and below/gross hectare, per saleable lot 20.00

Subdivision having a density of 20 family lots and below/gross hectare, per saleable lot 40.00

Additional fee on floor area of houses/buildings sold with the lot, per square meter 5.00

iii. Final Inspection Fees and Issuance of Certification of Completion

a. Subdivisions:

Having a density of 66 to 100 family lots/hectare 120.00

Subdivisions having a density of 20 to 65 family lots/hectare 180.00

Subdivisions having a density of 20 family lots/ below per hectare 240.00

j. Condominium Concept

1. Approval of Condominium Plan:

i. Preliminary Processing Fees 70.00

ii. Final Processing Fees

Per square meter of the total land area 1.00

Per square meter of the floor area of the building 1.00

iii. Alteration of Plan Fees ..same as processing fee

2. Conversion of existing structure to condominium:

i. Per square meter of the total land area 1.00

ii. Per square meter of floor area of the building 1.00

Section 132. Review of Plans. - A committee composed of the City Engineer/Building Official, as Chairman, City Architect and City Planning Development Officer as members shall review all subdivision and condominium plans. Verification and inspection shall be rendered by the City Engineer or his duly authorized representative in accordance with the above schedule.

ARTICLE 33 - ZONING AND/OR LOCATIONAL CLEARANCE FEES

Section 133. Imposition of Fees.- Fees for zoning and/or locational clearance for land use shall be collected from the owners and/or contractors of land development, construction, renovation and expansion projects, as follows:

a) Application/filling - For every application for locational clearance irrespective of whether approved or not, motions for reconsideration, reclassification and for filling of complaint are as follows:

1. locational clearance P30.00
2. motion for reconsideration 75.00
3. petition/request for reclassification..... 450.00

This excludes the cost of reclassification

Proceedings such as production/reproduction of maps and other documents; public hearings and publication which likewise shall be charged to the account of the applicant/proponent.

4. For filing complaint, except those involving pauper-litigant which shall be free of charge..... 30.00

b) Zoning and Land Use Verification Fee. Fees for Zoning and Land Use Verification shall be based on the following rates:

1. Residential ..... P 50.00
2. Commercial and Industrial..... 200.00
3. Social, Educational and Institutional 100.00
4. Ancillary ..... according to category of principal building/structure

c) Processing Fee - Application for the locational clerance whether the project or activity to be undertaken is conforming or non-conforming:

(1) Residential (Single detached and duplex type). .....P0.45/sq.m. of T.F.A.

Commercial activities which shall not exceed 30% of TFA of residential structures

(2) Commercial establishments including apartments, mass housing, town houses constructed primarily for gain purposes.....P1.125/sq.m. of T.F.A.

(3) Industrial establishment.....P1.50/sq.m. of T.F.A.

(4) Institutional (Schools, hospitals, etc.) .....P0.75/sq.m. of T.F.A.

(5) Memorial Parks/Cemeteries.. .....P0.15/sq.m. of T.F.A.

(6) Agro-Industrial

a. Manufacturing.. .....P1.50/sq.m. of T.F.A.

b. Non-Manufacturing..... ...P0.75/sq.m. of T.F.A.

(7) Telecommunication/Towers.. .....P1.50/sq.m. of total base

(8) Billboards.. .....P1.00/sq.m./site

(9) Yards utilized for commercial purposes. .....P0.40/sq.m. of T.L.A.

(10) Yards utilized for industrial purposes.....P0.70/sq.m. of T.L.A.

(11) All types of renovation.. ....50% of prescribed rates

(12) Renewal of Temporary Use Permit .....- P30.00

Extension of Temporary Use Permit - The same as under schedule (b)

(13) Payment under schedule (a) shall be made prior to acceptance of application.

(14) Payment under schedule (b) shall be made prior to the release of aapproved applications.

(15) Government projects except government owned or controlled corporation are exempted from paying prescribed fees.

Section 134. Application and Certification. - Applicants for locational clearance of conforming project or activity shall submit their application to the Zoning Official. After due verification and inspection conducted by the said official or his duly authorized representative, a certificate therefore shall be issued stating among others that the subject property, business, buildings, renovation, expansion are in conformity with the existing zoning classification of the City.

Section 135. Temporary Use Permit. - When the zoning areais not yet established nor built-up or being developed according to the zoning plan, or the built-up area is less than forty percent (40%), a temporary permit may be issued for a period of one year provided that no permanent construction or alteration of existing structures shall be done thereon. The fee shall be One thousand pesos (P1,000.00) and a deposit of Ten thousand pesos (P10,000.00).

Section 136. Payment of Fees. The fees imposed in this Article shall be paid to the City Treasurer before the permit to develop land, construct, renovate and expand, in Quezon City is issued.

ARTICLE 34 - EXCAVATION PERMIT FEES

Section 137. Imposition of Fees. - Fees and charges shall be collected from all applicants who shall make, or cause to be made, any excavation within the City.

1. Processing fee:
   a) Poles and house connections P40.00
   b) All other excavations 100.00
2. Excavation permit fee:
   a) For 50 lineal meters or less 100.00
   b) Over and above 50 lineal meter .....10.00/l.m.
   c) Concrete curbs, for every lenial meter on fraction thereof 400.00
   d) For installation of wooden/concrete poles 25.00/pole
3. Deposit for Restoration and Maintenance Work Per sq.m. or fraction thereof
   a) Concrete-paved streets
   a.1) 9" thickness 500.00
   a.2) 8" thickness. 450.00
   a.3) 7" thickness 400.00
   a.4) 6" thickness 350.00
   a.5) 4" thickness. 300.00

   b) Asphalt-paved streets..... 600.00
   c) Macadam-surfaced street. 100.00
   d) Concrete sidewalk.....600.00
   e) Curb and gutter.....300.00/l.m.
   f) Concrete curbs... .....100.00/l.m.

   3.1 Restoration works and other consequential responsibilites or obligations over excavations after the completion of the underground works shall be done by the contractor/implementing agency. For individual connection, restoration shall be done by the City Engineer.

   3.2 A cash deposit and/or performance bond for restoration cost of the project undertaken by the implementing agency (such as PLDT, MWSS, etc.) based on the schedule of restoration rates of the City government. The cash deposit shall be refundable one (1) month after the expiration of one year period. For restoration works to be undertaken by contract, the contractor shall post a guaranty bond equivalent to ten computed restoration cost. A certified xerox copy of the guaranty bond posted to the implementing agency is acceptable.

   3.3 For individual connections, a cash payment for restoration works shall be made to the City Government.

Section 138. Filing of Application. - Applications for permit to undertake excavations shall be filed with the City Engineer. The permit shall be released within ten (10) working days after submission of all requirements.

Section 139. Conditions for Permit. - The permit to undertake excavations shall contain, among other things, such conditions as may be necessary to ensure public safety and convenience. All such excavations shall be in accordance with the excavation and installation plans as approved by the City Engineer.

Section 140. Exercise of Supervision. - All excavation works shall be under the supervision of the City Engineer to ensure compliance with the installation plans and other condi tions in the permit.

Section 141. Excavation Affecting Adjoining Properties.

1. Temporary support of adjoining property - The person causing any excavation to be made shall provide such sheet piling and bracing as may be necessary to prevent materials or structures of adjoining property from caving in before permanent support shall have been provided for the sides of an excavation.

2. Permanent support of adjoining property - Whenever provisions are made for the permanent support of the sides of an excavation, the person causing such excavation to be made shall construct an appropriate retaining wall which shall be carried to a height sufficient to retain the soil of the adjoining area.

3. Entrance to adjoining premises - For the purpose of providing temporary support to adjoining premises, the person causing an excavation to be made shall get the consent of the owner of the adjoining premises to enter and construct the temporary support. However, if such consent and entrance are not granted, the owner of adjoining premises shall be responsible for providing the necessary support, as the case may be, to his premises at his own expense, and for that purpose, he shall be given authority to enter the premises where the excavation is to be made.

Section 142. Excavation Affecting Adjoining Structures.

1. Excavations more than four (4) feet deep - Whenever an excavation is carried to the depth of more than four (4) feet long below the curb, the person causing the excavation to be made at all times. If granted the consent of the owner adjoining structures to enter, at his own expense, preserve and protect from damage all existing structures, the safety of which may be affected by that part of the excavation which extends more than four (4) feet below the curb line. He shall support such structure by proper foundation. If the owner's consent to enter is granted to the person causing the excavation to be made, it shall be the duty of the owner failing to grant the consent to make and provide the necessary foundations, and when necessary for that purpose, such owner shall be given authority to enter the premises where such excavation is to be made.

2. Excavations four (4) feet or less in depth - The person causing the excavation shall preserve the safety of the structures which may be affected by the excavation and protect it from injury and support it by proper foundation (except as otherwise provided in excavations more than four (4) feet deep); and when necessary for that purpose, the owner of the structures shall be given the authority to enter the premises where such excavation is to be made.

Section 143. Appropriate Markers and Guards.

1. The excavations shall be provided with appropriate markers and safety to traveling vehicles and pedestrians. Such markers and safety guards shall carry the identity of the person or agency undertaking the excavation.

2. In the event of death, injury and/or damages caused by the non-completion of such works and/or failure of the one undertaking the work to adopt the required precautionary measures for the protection of the general public or violation of any of the terms or conditions of the permit, the permittee/excavator shall assume fully all liabilities for such death, injury or damage arising therefrom. For this purpose, the excavator/permitee shall purchase insurance coverage to answer for third party liability.

Section 144. Insertion Prohibited. - All excavations passing through canals and insertions through drainage or sewer pipes are strictly prohibited.

Section 145. Private Roads, Passageways and Sidewaks. - The City Engineer or his authorized representative shall have the authority to inspect all diggings and excavations being undertaken on all private roads, passageways and sidewalks and to require that restoration of the excavated area meets with the standard specifications as prescribed by the City.

Section 146. Time of Payment and Surcharge for Late Payment. The fees imposed in this article shall be paid to the City Treasurer's Office before the permit to dig or to excavate is issued. Such permit is valid when the official receipt covering payment of the prescribed fees is attached thereto. A surcharge of twenty percent (20%) plus two (2%) percent interest per month of the processing and excavation fees imposed in this article shall be collected from any person or entity which has already commenced to dig or excavate before the permit has been issued. Provided, further, that when the excavation work is started with due notice to the City government and after the lapse of ten (10) working days from the date of filing the acceptance of the application for Excavation Permit, no surcharge or penalty shall be imposed.

Section 147. Administrative Fines.

a. Imposition of Fines. Administrative sanctions not exceeding Five thousand pesos (P5,000.00) shall be imposed on the following cases:

1. Excavating without an excavation permit
2. Non-compliance with the work stoppage 3. Failure to post or display the Excavation Permit is a conspicuous place.
4. Failure to install road/highway safety construction devices.
5. Failure to install road signs and billboards.

b. Determination of Amount of Fines.

1. Light Violation
   a. Failure to post Excavation Permit in conspicuous places.
2. Less Grave Violation
   a. Non-compliance with work stoppage order
   b. Excavating without excavation permit
   c. Failure to restore the excavated portion of the street according to each approved work schedule
3. Grave Violation
   a. Failure to install road/highway safety construction devices
   b. Failure to install road signs and billboards
   c. Failure to restore the excavated portion of the road right-of- way to its original conditions
   d. Non-compliance with work stoppage order for excavating without an excavation permit

c. Schedule of Fines

Violation	Light	Less Grave	Grave
Minimum	P100	500	1,900
Medium	200	1,500	3,000
Maximum	300	3,000	5,000

The above fines shall be imposed as follows:

1. Minimum fine - for failure to comply with the terms of the first notice
2. Medium fine - for failure to comply with the terms of the second notice
3. Maximum fine - for failure to comply with the terms of the third notice

Section 148. Escalation Clause. - Should there be any increase in the cost of labor and/or materials, including the increase in cost of operation and maintenance equipment, upon the recommendation of the City Engineer and subsequent approval of the City Mayor a corresponding increase shall be adjusted in the restoration costs listed herein but not to exceed fifty per cent (50%) of the increase in the cost of items and not oftener than once a year.

Section 149 .Revocation of Permits. Permits issued under this article may be revoked or cancelled in cases of emergency, when public interest so demands or for non-compliance with the conditions of the permit.

Section 150. Penalties.- Any person violating any of the provisions of this Article shall upon conviction, 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 thirty (30) days nor more than six (6) months or both at the discretion of the court. In case of a corporation, partnership or association, the president, manager or the person-in- charge of the project shall be liable therefor.

ARTICLE 35 - CIVIL REGISTRY FEES

Section 151 Imposition of Fees. - The following fees shall be collected for the corresponding services rendered by the City Civil Registrar.

1) Marriage Fees :
   a) Sale of Application Forms for Marriage License (one set) P20.00
   b) Filing Fee 30.00
   c) Marriage License 50.00
   d) Marriage Solemnization Fee 20.00
2) Registration Fees on the Status of person:
   a) Per registration of marriage contract 30.00
   b) Per guardianship or custody of minor 200.00
   c) Per registration of a legal separation 200.00
   d) Per registration of annulment of marriage . 200.00
   e) Per registration of divorce 200.00
   f) Per registration of a naturalization 400.00

g) Decree of adoption (foreign and local) 400.00
h) Judicial order for correction of entry 200.00
i) Per registration of aliases 100.00
k) Per affidavit or oath of allegiance of a wife and/or children of citizen 20.00
l) Election of Filipino citizenship 400.00
m) Emancipation of minor 200.00
n) Judicial recognition, determination or acknowledgment of paternity or affiliation100.00.
o) Late registration of birth, marriage or death100.00.
p) Per registration of supplementary reports/or documents as additional data 50.00
q) Per registration of other legal document ... 100.00

3) For the Issuance of Certified True Copies/Certification of any registered document:
a) Document authentication per page, per copy 50.00
b) Marriage Contract 30.00
c) Birth and death certificate of registration and etc. per page, per copy 20.00
d) Other registered records/documents per page, per copy 20.00
e) Certification of civil status 50.00
f) Certification of no records 20.00
g) Photocopy of documents on file, per page ... 20.00

Section 152. Time of Payment. - The fees shall be paid to the City Treasurer, upon order of payment issued by City Civil Registrar and before the release of the document.

Section 153. Exemption. - The herein prescribed fees shall not be collected on the following cases:

1) Certification/certified copies of documents for official use at the request of a court or government office.

ARTICLE 36 - CEMETERY FEES

Section 154. Cemetery Fees. - The following cemetery fees shall be collected for the use of cemetery, lot or grave:

I. Permit fees for Cadaver Disposition and others:
a) Registration... .....P50.00
b) Burial Permit 50.00
c) For exhumation of cadaver 50.00
d) For removal of cadaver 50.00
e) Entrance from other municipality/city 150.00
f) Transfer to other municipality/city 100.00
g)Cremation 1,000.00

II. Rental fees for public cemetery lot or grave per annum:
a) For each niche or plot for five years (child) P500.00
b) For each niche or plot for five years (adult) 500.00

III. Rental Fee for the use of the Chapel:
1. For less than an hour .....Free
2. For deposit of a body in its urn to cask, per day 50.00
3. For the care of a lot or plot, per year 100.00

Section 155. Time of Payment. - The fees shall be paid to the City Treasurer, upon order of payment issued by City Civil Registrar. In case of failure to pay, the rental fee for niches, graves or plots, the remains shall be exhumed and the grave, niches, or plots shall be declared vacant. The remains shall be deposited in graves, niches or jars as may be expedient and with proper identification.

ARTICLE 37 - SECRETARY'S FEES

Section 156. Imposition of Fees. - There shall be collected the following fees from every persons requesting for a copy of office records and documents from offices of the Quezon City government.

1. For every 100 words or fraction thereof typewritten (not including the certificate and any notation) P10.00
2. When the copy to be furnished is in printed form, in whole or in part, for each page (double the fee if there are two pages in a sheet). 10.00
3. For each certificate of correctness (with seal of office written on copy or attached thereto).....5.00
4. Xerox or any other copy produced by copying machine, per page 5.00
5. Fees for verification of records 10.00
6. Certified true copies of tax declaration
a) secured by the owner P10.00
b) secured by a person 25.00
7. Certified true copies of any document. 10.00
8. Certification fees (with or without property) 10.00
9. Annotation fees on any documents 10.00
10. Certification as to sketch or location plan P100.00
11. Certificate of graduation 20.00
12. Duplicate copies of diploma 25.00
13. True copies of school forms 137, 138 permanent records and report card..... 20.00
1. For the issuance of local tax clearance certificate For passport 15.00
For court cases 5.00
For all other purposes 5.00
2. Registration of any other legal document for record purposes 20.00

(c) Certified true copy of documents 10.00

Section 157. Time of Payment. - The Secretary's Fee shall be paid to the City Treasurer at the time of the request written or otherwise, for the issuance of a copy of any city record or document is made.

ARTICLE 38 - SLAUGHTER AND PERMIT FEES

Section 158. Imposition of Fees. - Every person who has animals or fowls slaughtered in any duly licensed slaughterhouse in the City shall pay the following permit fees:

(a) Permit Fees
Large cattle, per head .....P 2.50
Hogs, per head 1.50
Fowls, per head 10

(b) Slaughter fee for public Consumption:
Large Cattle, per head 10.00
Hogs, per head 5.00
Goats, sheeps and the like, per head 5.00
Fowls, per head 50
Others, per head 50

(c) Slaughter fee for home consumption:
Large Cattle, per head.. .....P8.00
Hogs, per head.....3.00
Goats, sheeps and the like, per head..... .....3.00
Fowls, per head. ..... .50
Others, per head ..... .50

(d) Corral fee:
Large Cattle, per head P5.00/day
Hogs, per head.....3.00/day
Goats, sheeps and the like, per head.... .50/day
Others, per head..... .50/day

(e) Post Mortem Fee:
Large Cattle, per kilo..... .25
Hogs, Swine. per kilo. ..... .20
Goats, sheeps and the like, per kilo..... .15
Fowls, per kilo. ..... .10
Others, per kilo. ..... .05

Section 159. Condemned Animal. - No condemned animal or fowl shall be slaughtered or if already slaughtered be moved out of the slaughterhouse except for immediate destruction of the carcass and viscera. No fee shall be collected on an animal that has been condemned by the City Veterinarian.

Section 160. Permit To Slaughter. - Before any animal or fowl is slaughtered for public or private consumption, a permit therefore shall be secured from the City Veterinarian the corresponding fees prescribed herein shall be collected by the City Treasurer.

ARTICLE 39 - MAYOR'S PERMIT FEES FOR SIGNS, SIGNBOARDS AND ADVERTISEMENT

Section 161. Imposition of Fee. - There is hereby imposed a fee on signs, signboards, billboards or advertisements, at the rates prescribed hereunder:

Fee/annum
(a) Billboards or signboards for advertisements of business, per square meter or fraction thereof:
Single faced P22.00
Double faced.. ..... 45.00
(b) Billboards or signs for professionals, per square meter or fraction thereof 18.00
(c) Billboards, signs or advertisements for business and professions, painted on any building or structure or otherwise separated or detached therefrom, per square meter or fraction thereof 20.00
(d) Advertisement by means of placards, per square meter of fraction thereof 20.00
(e) Advertisements for business or profession by means of slides in movies payable by owners of moviehouses, per week..... 225.00
(f) Advertisements for business or profession by means of film exhibition payable by owners or operators of moviehouses, per week..... 5,000.00
In addition to the fees provided under (a) and (b) of this Section, for the use of electric or neon lights in billboards, per square meter or fraction thereof 22.00

(g) Mass display of signs	Tax Per Quarter
From 100 to 250 display signs	P 675.00
From 251 to 500 display signs..	1,000.00
From 501 to 750 display signs	1,250.00
From 551 to 1,000 display signs	1,500.00
From more than 1,000 display signs.	3,500.00

(h) Advertisements by means of vehicles, balloons, kites, etc.
Per day or fraction thereof 100.00
Per week or fraction thereof..... 150.00
Per month or fraction thereof..... 200.00
(i) Advertisements by means of promotional sales (house to house), per day, per person 20.00

Section 162. - Time of Payment. The annual fee imposed in this Article shall be paid to the City Treasurer before the advertisement, sign, signboard or billboard is displayed or distributed or at such other time as may be determined by regulation and renewable on or before January 20 of each year.

Section 163. - Requirements . - Any person desiring to display signs, signboards or billboards or advertisements shall file an application with the Business Permits and Licensed Office on the required form together with the approved sign permit issued by the City Engineer. The fee imposed shall be paid to the City Treasurer before the advertisement, sign, signboard or billboard is displayed or distributed or at such other time as may be determined by regulation.

ARTICLE 40. - SPECIAL PERMIT FEES FOR THE OPERATION OF COCKPITS

Section 164. - Application. - Applicants intending to operate a cockpit shall file an application prescribed therefor with the Office of the Mayor through the Business Permits and License Office. The application shall be supported by a copy of the authority granted by the Sangguniang Panlungsod:

Section 165.- Imposition of Fees. - The following fees shall be paid to the City Treasurer.
(a) Mayor's Permit Fee 10,000.00
(b) Plasada 1%
(c) Soltada:
(1) Regular/ordinary ..... 100.00 per fight
(2) Special/local derby ..... 200.00 per fight
(3) Regional Derby ..... 500.00 per fight
(4) National derby ..... 1,000.00 per fight
(5) International derby ..... 2,000.00 per fight

(d) Other Permit Fees	Annual Fee
(1) Promoter	1,000.00
(2) Pit Manager	500.00
(3) Referee or sentenciador (kasador).	300.00
(4) Bet manager (kasador)	250.00
(5) Bet taker (kristo)	200.00
(6) Gaffers (mananari)	100.00

Section 166. - Time of Payment. - The fees imposed under Letter (d) above shall be paid within the period prescribed.

ARTICLE 41 - PERMIT FEES FOR FIRING RANGE

Section 167. Imposition of Fees. - Every person or entity who shall established, operate. and maintain gun clubs within Quezon City shall first secure a permit from the City Mayor through the Department of Public Order and Safety and pay the corresponding annual fees:.
1 - 5 firing range P1,000.00
6 - 10 firing rage 2,000.00
more than 10 .....4,000.00

Section 168. - Administrative Provisions.- (a) The prerequisites of law relative to the establishment, operation, and maintenance of firing range should be strictly complied with before a permit shall be issued.
(b) Upon the order of the City Mayor, the Department of Public Order and Safety shall have the authority to inspect firing range to ensure that the standard specifications relative to public safety is strictly complied with.

Section 169. - Time of Payment. - The annual fees imposed shall be paid to the City Treasurer upon order of payment given by the Department of Public Order and Safety and renewable on or before the prescribed period.

ARTICLE 42 - SPECIAL PERMIT FEES FOR COLD STORAGE AND ICE PLANTS

Section 170. - Imposition of Fees. - Every person or entity who shall use cold storage units and ice plant for business within Quezon City shall first secure a special permit from the City Mayor through the City Engineer and pay the corresponding annual fees:
Refrigeration or cold storage units:
With total cold storage capacity:
Not exceeding 5 cu.m ..... P 200.00
Over 5 to 15 cu.m.. ..... 350.50
Over 15 to 25 cu.m. 600.00
Over 25 to 35 cu.m. 1,000.00
Over 35 to 50 cu.m 1,500.50
Over 50 cu.m.. ..... 2,000.00

Section 171. - Time of Payment. - The fees imposed shall be paid to the City Treasurer upon order of payment given by the City Engineer and renewable on or before the prescribed period.

ARTICLE 43 - SPECIAL PERMIT FEES FOR SAW-MILLS AND LUMBERYARDS

Section 172. Imposition of Fees. - Every person or entity who shall establish, operate and maintain lumberyards within Quezon City shall first secure a special permit from the City Engineer and pay the corresponding annual fees:.
a) Saw mills
With an area of 500 sq.m. or less .....P 750.00
Over 500 to 1,000 sq.m 1,125.00
Over 1,000 to 1,500 sq.m. 1,350.00
Over 1,500 to 2,000 sq.m.. .....1,800.00
Over 2,000 sq.m. 2,250.00
b) Lumberyards P500.00

Section 173. - Time of Payment. - The fees imposed shall be paid to the City Treasurer and renewable on or before the prescribed period.

ARTICLE 44 - SPECIAL PERMIT FEES FOR STORAGE OF FLAMMABLE, COMBUSTIBLE, OR EXPLOSIVE SUBSTANCES

Section 174. Imposition of Fees. - Every person or entity who shall establish, operate and maintain storage of flammable, combustible, or explosive substances within Quezon City shall first secure a special permit from the City Engineer and pay the corresponding fees:.
Flammable liquids:
Flammable liquids with flash point at 20 F or below such as gasoline and other other carbon besolphide, maphta, benzol, allodin and acetone:
Over 5 to 25 gals. .....P 11.25
Over 25 to 50 gals. 30.00
Over 50 to 100 gals. 60.00
Over 100 to 500 gals. 120.00
Over 500 to 1,000 gals.. ..... 180.00
Over 1,000 to 1,500 gals. 240.00
Over 1,500 to 2,000 gals. 300.00
Over 2,000 to 2,500 gals. 360.00
Over 2,500 to 3,000 gals. 480.00
Over 3,000 to 3,500 gals. 600.00
Over 3,500 to 4,000 gals. 720.00
Over 4,500 to 8,000 gals. 900.00
Over 8,000 to 10,000 gals. 1,200.00
Over 10,000 to 50,000 gals. 1,800.00
Over 50,000 to 200,000 gals... .....2,700.00
Over 200,000 to 500,000 gals.. .....3,600.00
Over 500,000 to 1,500,000 gals.. .....4,800.00
Over 1,500,000 gals.....6,000.00

Flammable liquids with flash point at above 20 F and below 70 F such as alcohol, amyl-acetate, tuluol, ethyl acetate:
Over 5 to 25 gals..... 22.50
Over 25 to 50 gals..... 30.00
Over 50 to 100 gals..... 45.00
Over 100 to 500 gals.. ..... 75.00
Over 500 to 1,000 gals. 120.00
Over 1,000 to 5,000 gals.. .....300.00
Over 5,000 to 25,000 gals.. .....600.00
Over 25,000 to 50,000 gals... .....1,200.00
Over 50,000 gals.....1,500.00

Flammable liquids with flash point at above 70 F to 200 F such as turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosine, varnish, cleansing solvent, polishing liquids:
Over 5 to 25 gals. 11.25
Over 25 to 50 gals..... 18.00
Over 50 to 100 gals..... 30.00
Over 100 to 1,000 gals 75.00
Over 1,000 to 5,000 gals.. .....150.00
Over 5,000 to 10,000 gals 300.00
Over 10,000 to 50,000 gals. 450.00
Over 50,000 to 100,000 gals.. .....750.00
Over 100,000 to 500,000 gals. 1,200.00
Over 500,000 to 900,000 gals 2,250.00
Over 900,000 gals.....3,000.00

Flammable liquids with flash point of over 200 F when subject to spontaneous ignition or is artificially heated to a temperature equal or higher than its flash point such as petroleum oil, crude oil, others:
Over 5 to 25 gals..... 11.25
Over 25 to 50 gals..... 18.00
Over 50 to 100 gals..... 30.00
Over 100 to 500 gals. 90.00
Over 500 to 1,000 gals. 180.00
Over 1,000 to 20,000 gals 300.00
Over 20,000 gals.....450.00

Flammable gases:
Acetylene, hydrogen, coal gas, and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases:
Over 15 to 25 gals..... 15.00
Over 25 to 100 gals..... 30.00
Over 100 to 500 gals 90.00

Over 500 to 2,000 gals 180.00
Over 2,000 to 10,000 gals. 450.00
Over 10,000 to 50,000 gals 900.00
Over 50,000 to 100,000 gals. 1,350.00
Over 100,000 gals 2,250.00

Combustible solids:
Calcium Carbide:
Over 10 but not more than 20 kg... ..... 33.75
Over 20 but not more than 50 kg... ..... 45.00
Over 50 but not more than 500 kg. 90.00
Over 500 but not more than 1,000 kg 135.00
Over 1,000 but not more than 5,000 kg. 180.00
Over 5,000 but not more than 10,000 kg 225.00
Over 10,000 but not more than 50,000 kg.. ..... 337.50
Over 50,000 kg..... 450.00

Pyrolyxin:
Over 10 to 50 kg..... 30.00
Over 50 to 200 kg..... 60.00
Over 200 to 500 kg.. ..... 120.00
Over 500 to 1,000 kg 225.00
Over 1,000 to 3,000 kg 450.00
Over 3,000 to 10,000 kg. 750.00
Over 10,000 kg..... 1,500.00

Matches
Over 25 to 100 kg..... 30.00
Over 100 to 500 kg. 150.00
Over 500 to 1,000 kg. 300.00
Over 1,000 to 5,000 kg.. ..... 600.00
Over 5,000 kg..... 1,200.00

Nitrate, phosphorous, bromine, sodium, picric acid, and other hazardous, explosive, corrosive, oxidizing and lachrymatory properties
Over 5 to 25 kg..... 30.00
Over 25 to 100 kg..... 45.00
Over 100 to 500 kg..... 112.50
Over 500 to 1,000 kg.. ..... 225.00
Over 1,000 to 5,000 kg. 337.50
Over 5,000 kg..... 450.00

Shredded combustible materials such as wood shavings (kusot), waste (estopa), sisal, oakum, and other similar combustible shaving and fine materials:
Over 9 to 100 cu.ft. 30.00
Over 100 to 500 cu.ft 80.00
Over 500 to 1,000 cu.ft.. ..... 135.00
Over 1,000 to 2,500 cu.ft... ..... 225.00
Over 2,500 cu.ft. 337.50

Tar, resin, waxes, copra, rubber coal, bituminous coal and similar combustible materials:
Over 50 to 100 kg..... 33.75
Over 100 to 1,000 kg.. ..... 67.50
Over 1,000 to 5,000 kg.. ..... 135.00
Over 5,000 kg..... 225.00

Section 175. Time of Payment. - Upon issuance of the order of payment by the City Engineer or his authorized representative, the fees imposed shall be paid to the City Treasurer.

ARTICLE 45 - SPECIAL PERMIT FEES FOR PAY-PARKING AREAS.

Section 176. - Imposition of Fees. - Any person or entity who wishes to operate pay parking areas within the City shall first secure a special permit from the Office of the City Mayor through the Business Permits and Licensing Office and in case of buildings to be used as parking areas, approval by the City Engineer is likewise necessary. The corresponding fees shall be paid to the City Treasurer based on the following rates:

	Per annum Land Building
With an area of 500 sq.m. or less P 500.00	P 1,000.00
Over 500 to 1,000 sq.m. 700.00	3,000.00
Over 1,000 to 1,500 sq.m. 900.00	5,000.00
Over 1,500 to 2,000 sq.m. 1,100.00	8,000.00
Over 2,000 sq.m. 1,300.00	10,000.00

ARTICLE 46 - NIGHT PARKING FEES

Section 177. Imposition of Fees. - The following night parking fees shall be collected for the issuance of a permit by the City Mayor allowing parking on designated areas from 10:00 p.m. to 5:00 a.m. . Payment shall be through the City Treasurer before using any street, sidewalk, public place or front of a house or place of business as private garage or parking space.
For cars and jeepneys P300.00/quarter
For buses 400.00/quarter
For containerized vans or trailers..... 20.00/night

Section 178. Administrative Provision. - An official receipt shall be issued for the night parking privilege and an official parking sticker, without consideration, shall be issued by the Office of the City Mayor through the Business Permits and License Office.

Section 179. - Distribution of Proceeds. - The proceeds from this fee shall be shared equally by the city government and the barangay where the motor vehicle and equipment as actually allowed to park at night.

ARTICLE 47 - FIRE INSPECTION FEES

Section 180. - Imposition of Fees. - Any person, natural or juridical, who uses or occupies any building or structure or who shall keep or store at his or its place of business or any place in Quezon City, or transport or convey over the streets of Quezon City any flammable explosive or highly combustible materials, shall first secure a permit from the City Engineer in coordination with the City Fire Marshall, and pay the corresponding annual fees therefor as follows:

(a) For the use of occupancy of buildings, structures, facilities, or their premises including the installation of fire protection and fire safety equipment:
(1) Assembly buildings such as leisures, theaters, auditoriums, cockpits, grand- stands, boxing arenas, convention halls, concert halls, race tracks, sports complexes and the like ..... P 200.00
(2) Educational/institutional buildings such as schools, universities, hospitals, nursery and kindergarten school, day care centers, civic centers and the like 200.00
(3) Industrial/commercial buildings or establishment retailer/wholesaler, distributors, importers, exporters, manufacturers, producers, assemblers, distillers, and compounders, brewers 200.00
(4) Eateries 100.00
(5) Amusement places, such as night clubs, sauna and bath houses, pub houses, disco, beer houses, bar, cocktail lounges, etc. 200.00
(6) Service contractors. 50.00
(7) Lessors of real property,per unit and hotels, pension inn, motels, boarding houses, per unit/chamber/room 50.00
(8) Offices of professionals 50.00

(b) Storage Occupancies
Lumberyards 200.00
Combustible solids 200.00
Flammable liquids 200.00
Flammable gases 200.00
Warehouse (highly combustible materials)..... 150.00
Warehouse (low combustible materials)..... 100.00
Parking garage..... 100.00
Cold Storage 150.00
Grains and foods..... 100.00
Others 50.00

(c) Processing of Building Plans
Residential..... 50.00
Commercial. 100.00
Industrial..... 100.00
Others. 50.00

Fees for the storage handling and/or use/installation of liquified petroleum or other types of compressed gas system in bulk storage:

Fee Per Annum	
(1) For storage of not more than 500 gals. of water capacity	P100.00
(2) For storage of over 500 gals. but not more than 2,000 gals.	200.00
(3) For storage of 2,000 gals but not more than 5,000 gals. of water capacity	400.00
(4) For storage of 5,000 gals. but not more than 50,000 gals. of water capacity....	1,000.00
(5) For storage of 50,000 gals. but not more 200,000 gals. of water capacity	1,500.00
(6) For storage of 200,000 gals. but not more than 500,000 gals. of water capacity...	2,000.00
(7) For every additional 1,000 gals. or fraction thereof in excess of 500,000 gals. of water capacity	20.00

(d) Fees for liquified gas installation not in bulk:

	Fee Per Annum
(1) 50 to 20 gals. of water capacity	P 20.00
(2) Over 20 to 50 gals. of water capacity...	30.00
(3) Over 50 to 100 gals. of water capacity..	40.00
(4) Over 100 to 200 gals. of water capacity.	50.00
(5) Over 200 to 300 gals. of water capacity.	60.00
(6) Over 300 to 500 gals. of water capacity.	80.00
(7) For every additional 100 gals. water capacity in excess of 500 gals..	60.00
(8) Transportation and/or conveyance of explosives, flammable or combustible materials by means of motor vehicle or other means of transporation per month	80.00

Section 181. Time of Payment. - The fees imposed in this Article shall be paid to the City Treasurer within 30 days after the inspection has been conducted for the purpose of securing a permit.

Section 182. - Administrative Provisions. - The City Engineer in coordination with the City Fire Marshall shall have the supervision over the location and manner of storing and transporting flammable, explosive and combustible materials, and installing gas system or cooking appliances in Quezon City, subject to the rules and regulations on fire prevention and protection. If in their judgement, the location manner of storing such materials, and the installation of the gas system or cooking appliances are improper and would serve as fire hazards, he shall issue an order to the owner/administrator of the building so that appropriate measures can be undertaken with respect to their storage and care within twenty four (24) hours upon receipt of the order.

(a) No permit shall be issued for the conveyance of gun powder, dynamite explosive, blasting supplies or ingredients thereof unless a permit has been secured from the proper government agency.

(b) Any building or structure which is declared by the City Engineer/City Fire Marshall as a fire hazard to adjoining establishments shall be removed or renovated in accordance with the applicable rules and regulations within thirty (30) days upon receipt of the order of the City Engineer or City Fire Marshall, for buildings whose assessed value does not exceed Five Thousand Pesos (P5,000.00.). For buildings whose assessed stated amount exceed the above value the order shall be carried out within sixty 60 days.

(c) Unless otherwise provided by this Article and other existing ordinances the inspection shall be conducted annually before the granting of the permit therefore.

ARTICLE 48 - OTHER REGULATORY FEES

Section 183. - Fees for Impounding and/or Sale of Astray Animals. - Including the cost of feeding the same:
(a) Large cattle, per day P100.00
(b) All other animals, per day 50.00

Section 184. - Bicycle and Pedicab Registration Fee. - There shall be collected from every person who shall own or possess any bicycle or pedicab the amount of Fifty Pesos (P50.00) for bicycles and One Hundred Pesos (P100.00) for pedicabs to cover the cost of registration and issuance of plate number. The plate number shall be placed on a portion of the bicycle or pedicab exposed to public view. Proof of ownership shall be required prior to registration and issuance of plate number to the owner of a bicycle or pedicab. The registration shall be renewed on or before the anniversary date thereof, and failure to renew same on time shall subject the owner thereof to a surcharge and interest provided in this Code.

Section 185. - Hunting Permit Fee. - No person shall hunt any available games within the City without first obtaining a permit from the City Mayor, for which a fee of One Hundred Pesos (P100.00) pesos shall be paid. Any permit shall last for ten (10) days from issuance and the same amount of fee shall be paid for every renewal thereof. Only those given special permits to possess and use air guns may apply for hunting permit fee.

Section 186. - Registration Fee for Animal-Drawn Vehicle. - Every owner or operator of any animal-drawn vehicle such as calesa, caretela, caromata or the like shall register such vehicle with the City Treasurer. The latter shall issue the corresponding plate number upon payment of an annual fee of Fifty Pesos (P50.00), and renewable every year thereafter on or before the anniversary date thereof.

Section 187. - Permit to Possess and Carry Air Guns. - No person shall possess and carry air guns without first securing a permit from the City Mayor through the Department of Public Order and Safety and paying a fee of One Hundred Pesos (P100.00) to the City Treasurer. The permit shall be renewable on before the anniversary date thereof. Failure to renew same on time shall subject the owner thereof to a surcharge of twenty five (25%) percent of the basic pay imposed.

CHAPTER SIX - USER CHARGES

ARTICLE 49 - NON-RESIDENTIAL GARBAGE SERVICES FEES

Section 188. - Application. - All owners, administrators or operators of any business, commercial, industrial and other institutional establishments shall file an application for the collection and disposal of refuse with the Office of the Mayor and which shall contain the name of the applicant, location, business, trade or occupation and the nature of business.

Section 189. - Imposition of Fees. - The owners, administrators or operators thereof shall pay to the City Treasurer their monthly garbage fee which shall be collected every quarter in accordance with the following schedule:

(a) Assemblers, repackers, processors, brewers, distillers, rectifiers and manufacturers of any article of commerce of whatever kind or nature at two pesos (P2.00) per square meter of land and building area occupied, and one peso (P1.00) per person employed.

(b) Wholesaler, distributors, retailers, exporters amd importers in any article of commerce of whatever kind or nature at fifty centavos (P0.50) per square meter of land and building occupied and one peso and fifty centavos (P1.50) per person employed.

(c) Entertainment, amusement, recreational places, sports centers, hotels, motels, massage clinics, sauna baths, pension houses and funeral parlors at two pesos (P2.00) per square meter of land and building occupied and two pesos (P2.00) per person employed.

(d) Banks and other financial institutions such as lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange at the rate of fifty centavos (P0.50) per square meter of land and building occupied and two pesos (P2.00) per person employed.

(e) Peddlers, hawkers and other ambulant vendors at two pesos (P2.00) per person. (f) Contractors at the rate of one peso (P1.00) per square meter of land and building occupied and one peso (P1.00) per person employed.

(g) Any business, commercial, industrial or institution not otherwise specified in the preceding paragraph, at the rate of not more than Two Pesos (P2.00) per square meter of land and building occupied and One Peso (P1.00) per person employed.

Section 190. - Time of Payment. - The fees prescribed herein shall be paid in advance within the first twenty (20) days of each Quarter.

Section 191. Exemption. - The City Mayor may exempt business establishments from the payment of garbage charges upon satisfactory proof that no collection of garbage has been rendered by the City.

Section 192. - Penalty. - Owner, administrator or operator of business, commercial, industrial and other institutional establishments who fails to pay on time shall be subject to twenty percent (20%) surcharge plus two percent (2%) interest per month of delay. Non-payment of garbage services fee for one quarter shall be a reason to terminate the regular collection of garbage of said establishment and shall be subject to revocation of business and sanitary permits issued.

ARTICLE 50 - RESIDENTIAL GARBAGE FEES

Section 193. - Application. - Every household of all residential houses, condominiums and apartment buildings used exclusively for residential purposes shall pay a monthly fee of twenty pesos (P20.00) for the collection and disposal of garbage; provided, that those who are merely renting rooms and apartments shall pay only one-half (1/2) of the fee being charge to every household.

Section 194. - When a building is used both for residential and commercial purposes. - In case when a building is used both for residential and commercial purposes, the rate of that portion only used for residential shall be in accordance with the rate of the preceding section and that used for commercial purposes shall be in accordance with Sec. 188 of this Code.

Section 195. - Time of Payment. - The fees prescribed herein shall be paid in advance within the first 20 days of each quarter.

ARTICLE 51 - HOSPITAL CHARGES

Section 196. - Imposition of Charges. - The fees prescribed herein shall be charged by the Quezon City General Hospital:

1) Rates of charges for accomodation and subsistence:
1. Suite P800.00/day
2. Single Private w/aircon 500.00/day
3. Single Private w/o aircon 3 50.00/day
4. Semi-Private wards 180.00/day

b) Fees for out patient services:
Physical examination, consultation and prescription excluding laboratory and other special examinations 18.20
Hypodermic, instramuscular injection, excluding medicine 3.90
Intravenous injection excluding medicine 10.40
General surgical dressing - small 6.50
medium 7.80
large 9.10
Vaginal, urethral and treatmment 19.50
Refractin, fundus examination or perimetry 23.40
Internal examination, pelvic 23.40
Suturing of wounds (small laceration) 32.50
Excission of masses (big and small) 26.00
Circumcission 26.00
Internal examinations 6.50
Cul de Centesis 26.00
Cervical Biopsy 26.00
Peri-heat/day 6.50
Shaving 6.50
Pereneal Flushing 6.50
Femoral Tap 13.00
Exchange transfusions w/o medicine and medical supplies 65.00
Proctoscopy 26.00
Cut down with CVP 65.00
Cut down 26.00
Enema 6.50
Steam Inhltion/day 6.50
Nebulizers/day 6.50
Cord Dressing 133.00

Hi-rectal Tubing Insertion 6.50
Phototherapy 6.50
Physchological testing 26.00

d) Fees for special services:
Blood tranfusion and/or venoclysis (closed) 19.00
Blood tranfusion and/or venoclosis (open) 26.00
Electric shock treatment 104.00
ECG 169.00
Stomach Lavage 19.50
Lumbar puncture 19.50
Application strap adhesive 26.00
Insulin shock treatment 52.00

e) Dental treatment fees
Extraction per tooth excluding anesthesia
i) simple 23.40
ii) complicated (with surgery) 65.00
Temporary filling per tooth 13.00
Permanent filling
Amalgram 23.40
Silicate cement 23.40
Composit filling 28.60
Cementation 23.40
Prophylaxis 23.40
Gum treatment - initial 19.50
2nd treatment 13.00

f) Ambulance fees shall be P65.00 plus P 6.50 per kilometer

g) Miscellaneous fees:
Electric fan per day 6.50
Electricity for fan per day 6.50
Electricity for TV per day 13.00
Oxygen - Local cost pus 20% surcharge
Medical Certificate 13.00

h) Operating Room, Delivery Room Fees:
Minor Operataion 422.50
Medium Operation 539.50
Major Operation 1,397.50
Normal Delivery 422.50
Abnormal Delivery 539.50
Ceasarian Section 1,397.50
Anesthesia - local 26.00
spinal 45.50
spinal, fractional continuous 84.50
general (anesthesia, drugs & gases
included) 1st hour 117.00
every hour 58.50
trilen whiffe 19.50
Ether , open drop 58.50

i) Laboratory Fees
Blood Banking
Blood typing (ABC typing) 52.00
ABO Typing 52.00
RH blood typing 78.00
x--matching 78.00
Direct Coomb's 52.00
Hemolysis 13.00
Transfusion reaction study 62.40

j) Serology and imuno Hematology
DRL 104.00
C-reactive protein 39.00
Infectious mononucleosis test 39.00
Widal complete 195.00
R.A. test 45.50
Anti-streptolosis O titer 78.00
Agglutination test L.E. 104.00
Agglutination test for amoeba 45.50
Agglutination test for Schistosomiasis 45.50
Well Felix Reaction 65.00
Alpha Feto Protein 156.00
Pregnancy test 104.00
Hepatitis B Serum Markets
HBsAg (EIA) 156.00
HbsAg (RPHA with absortion) 156.00
Anti-HBs 195.00
Anti-HBc 208.00
HBeAg/Anti-HBe 260.00

PACKAGE:
a) 2 markers HBsAg,
HBeAg/Anti-HBe 390.00
b) 3 markers (HBsAg, Anti-HBs,
Anti-HBc 520.00
c) 4 markers (HBe-AG, Anti-HBs,
Anti-HBc) 780.00
Hepatitis A: Anti-HAV 1 gm 325.00
Hepatitis C: HCV 520.00
HIV Antibody
HIV Ab (EIA) 260.00
HIV Ab (PA) 195.00
HIV Ab Supplemental (WB) 1,040.00

k) Hematology:
CBC 78.00
Hemolobin determination 26.00
RBC 52.00
WBC 52.00
Differential count 59.15
Sedimetation rate 31.40
Hematocrit 65.00
Reticulocyte count 32.50
Platelet 104.00
Prothombin time 78.00
Clotting nd bleeding time 65.00
Bone Marrow 135.20
L.E. cells 104.00
Malaria, Filrial Smear 65.00

l) Clinical Microscopic-Urinalysis;
Routine urinalysis 39.00
Acetone and other ketones 26.00
Addis count 26.00
Bile 39.00
Urinobilinogen 39.00
Albumin 13.00
Sugar 19.50
Protein quantitative 32.50
Urea Nitrogen quantitative 26.00
ric Acid quantitative 52.00
Seminal fluid analysis 52.00

m) Stool Examination :
Routine fecalysis 39.00
Special for ova, smear for E. Histoylica
cyst and tropozote 39.00
Occult blood 32.50
Bile 39.00
Urobilinogen 39.00

n) Clinical Chemistry:
Amylise lipase 45.50
Bilirubin 104.00
Serum chloride 104.00
Cholesterol 78.00
Creatinine 78.00
Glucose 78.00
Alkaline Phospatase 104.00
SGOT, SGPT 84.50
Acid Phospatase 84.50
Sodium, Clcium, Chloride 78.00
Total Protein 104.00
Gastric Analysis 58.50
Triglycerides 117.00

o) Fluids
CSF cell count 109.85
Protein sugar 117.00

p. Microbiology
AFB Stain 65.00
Gram Stain 65.00
AFB Smear 39.00
Routine Culture 104.00
Culture and Sensitivity Test 195.00

q. Special Laboratory Procedures:
Cytology 65.00
Histopathology, Surgical tissue small 78.00
Frozen section 234.00
Radical Surgery Specimen 130.00
Gross Exam Only 19.50
Complete autopsy-gross & microscopic 546.00
Formalin - Ether Concentration 65.00
Merthiolate - Iodine Formalin Concentration 65.00
Filaria Blood Exam. 65.00
Schistosomiasis COPT 65.00

r. Isoltion & identification of :
Enteropathogenic escherichia coil 130.00
Campylobacter 130.00
Aeromonas 130.00
Plesimonas 130.00
Yersinia 130.00

Specie identification from bacterial
isolates for:
Salmonella 130.00
Shigella 130.00

Vihrio Cholera 130.00
Vibrio Paranemolyticus 130.00

s) Anatomic Pathology:
Cytology 65.00
Surgical Pathology 97.50
Special Stain 195.00

Referral professional Fee
Cytology 130.00
Surgical w/ 1-2 slides 195.00
Surgical w/ multiple slides 260.00

t) Water Analysis: (per sample)
BOD 650.00
Physical and Chemical Exam 214.50
Water Bacteriology 65.00
Waste Water 65.00
Bacterial Density (Plate Cnt.) ..... 390.00 + 32.50

Particulate Sampling and Testing
(Microscopic) ..... 260.00 + 130.00

u) Special Test:
Osmotic Fragility Test 104.00
Ham Test 65.00

Special Staining:
Peroxide Stain 65.00
LAP 65.00
Sudam Black 65.00
Dual Esterase 65.00

v) Radiological Fees:
HEAD
Skull - 1 view (Prevailing Cost of X-ray
films plus 20% surcharge
2 views - AP and 1 Lateral 195.00
Myostoids
Optic Foramen 208.00
Paranasal Sinuses 195.00
Orbit
Zygoma
Maxilla
Nasal Bones 149.00
Mandibles 169.99
Facial Bones 149.50
Ventriculography 240.50
Cerebral Angiography
T - M Joints 175.00
Sialogram
NECK

Cervical 143.00
Neck
Foreign Body

CHEST
Lungs and Body Thorax - PA and Lateral 156.00
Chest 117.00
Cardiac Series 253.00
Ribs 97.50
Eosophagram 240.50
Bronchogram 325.00

VERTEBRAL COLUMN

Cervical 227.50
Thoracia 227.50
Lumbo Sacral 253.50
Sacrum or Cocyx 195.00
Entire Spine 260.00
Skeletal Survey 325.00
Extremities (each) 104.00

ABDOMEN

Plain 104.00
Upright sapine 156.00
AP & LAT 435.00
Upper GT Series 286.00
Gastro Intestinal Series 325.00
Barium Enema 474.00
T-Tube Cholengioraphy 370.00
Esophagus 260.00
GB Series 260.00
IV Cholangiogram 260.00
Operative Chol. 260.00

URINARY TRACT

KUB 104.00
IVP 104.00
Retrograde 448.50
Cystogram 357.50
Urethrogram
Fistulogram

OBSTETRICAL STUDY

Fetal Parts 325.00
Pelvimetry 253.50
Hystero-salphingography 325.00
Hysterogram Other Special Examination:

Tomogram 325.00
Myelography 682.50
Mammography
Doudenography
Aortography
Lymphogram
Sacro iliac loint
Sella Turcica
Stereography
Femoral Angiography 689.00
Tenography
Ultra Sound Rate:
Liver Gallbladder Pancreas 260.00
Pelvis 208.00
Kidney 279.50
Thyroid 208.00
Breast 208.00

w) Other Special Examination
Myelography 682.50
Tenography 689.00

x) General
Internal Examination 19.50
Cul de Centesis 26.00
Cervical Biopsy 26.00
Peri - heat/day 6.50
Shaving 6.50
Pereneal Flushing 6.50
Femoral Tap 13.00
Exchange Transfus w/o medicine and
medical supplies 65.00
Proctoscopy 26.00
Cut down w/ CVP 65.00
Cut down 26.00
Enema 6.50
Steam inhalation/day 6.50
Nebulizers/day 6.50
Cord Dressing 13.00
Hi-rectal tubing insertion 6.50
Phototherapy 6.50
Psychological testing 26.00

Section 197. - Change in Rates. - The charges herein prescribed are subject to change thru the issuances, circulars and administrative orders of the Department of Health, Philippine Medical Care Commission and Employees Compensation Commission.

ARTICLE 52 - PUBLIC MARKET RENTALS

Section 198. - Application. - There is hereby imposed on every person who desires or actually occupying space and/or stall in Quezon City public markets a market rental fee. The fee to be collected shall be based on the class of markets.

Section 199. - Classification of Markets- Classification of markets shall be in accordance with the average monthly income of the preceeding three months.
Class A - more than P60,000 monthly income.
Class B - below P60,000 but not less than P30,000 monthly income
Class C - below P30,000 monthly income

Section 200. - Market Section. - The vendors in each market shall be grouped into different sections in accordance with the goods, wares or merchandise sold herein as folows:

1) Meat Section - All kinds of fresh meat permitted by the City Veterinarian to bbe sold as food.

2) Fish Section - Fresh Fish, clams, oysters, crabs, lobsters, shrimps, seaweeds and other sea foods.

3) Dry Goods Section - All kinds of textiles, ready-made dresses and apparels, toiletries, novelties, shoes, laces, kitchen waares, utensils, and other household articles, handbags, bags, school and office supplies.

4) Vegetables and Fruits Section - All kinds of vegetables and fruits, root crops such as camote, cassava and the like.

5) Poultry Products Section - Live chicken, ducks, birds, sucklings or piglets, etc.

6) Flower Shops Section - All kinds of flowers, fresh and artificial, flower pots, vases, etc.

7) Groceries and Sari-sari Section - All kinds of cakes, like biscuits, crackers, etc., butter, cheese, confectionaries, candies, canned goods, sugar, nuts, sauce, onions, garlics, potatoes, eggs, toilet articles, sausages, corn, mongo, staarch, smoked fish, dried fish, salt, soap and other household or food products, including firewood and charcoal.

8) Eateries and Refreshment Parlors - All kinds of cooked foods, including refreshments where food is served.

9) Other special services

Section 201. - Imposition of Fees. - a) The market fees for fixed stalls, booths, and tiendas as prescribed herein are on a daily

basis per square meter.

Section	Class A	Class B	Class C
a) Meat	P 20.00	P 15.00	P 10.00
b) Fish	20.00	15.00	10.00
c) Dry goods	7.00	6.00	5.00
d) Vegetable and fruits	8.00	7.00	6.00
e) Poultry	12.00	10.00	8.00
f) Flower shop	6.00	5.00	4.00
g) Groceries, gen. merchandise chinaware and home appliances	7.00	6.00	5.00
h) Eateries and refreshment parlor	7.00	6.00	5.00
i) Special service section subject to any market fees	20.00	15.00	10.00
j) Utility motor vehicle used in advertising products within 50-meter radius of the market			
- Jeep	10.00	10.00	10.00
- Truck	15.00	15.00	15.00

b) Market Entrance Fees - In lieu of the regular market fees based on the space occupied, a market entrance fee based on the space occupied by the vendor including vehicles at the rates provided herein shall be paid by all transient vendors of any commodity or merchandise be in brought to the market for sale on the basis of weight , bundle, sack, can, cartload, or other convenient unit of measure.

Section 202. - Time and Manner of Payment. - a) Stalls fees - The fees imposed herein shall be paid to the Market Master through the Market collector within the first twenty days (20) of each month. In case of a new lease, the rental due for the month in which the lease starts, shall be paid before occupancy of the stall.

b) Market Entrance fees - shall be paid before the transient vendor or temporary stall holder shall begin to sell or dispose of his or her merchandise or commodity inside the market premises.

Section 203. - Issuance of Official Receipts and Cash Tickets. The Market Master through the Market collector shall issue official receipts as evidence of payment of market rentals.

Cash tickets shall be issued to transient vendor or temporary stall holder buying the same and his name shall be written on the bback thereof. The cash tiicket shall pertain only to the person buying the same and shall be good only for the assigned space or spaces of the market premises while in the hands of the original purchaser. If a transient vendor or temporary shall holder disposes hiis merchandise by wholesale to another vendor. the latter shall nurchase new ticket if he desires to sell the same merchandise even if this is done in the same place occupied by the previous vendor.

The cash tickets shall be torn in half, one - half to be given to the space occupant or vendor and the other half to be retained by the Market Colector who shall deliver the same to the Market Master for counterchecking aginst his record of cash tickets issued by him for that day.

Section 204. - Penalties for Late and Non-Payment of Fees Any person who is found guilty in any of the following cases shall be subject to twenty five percent (25%) surcharge

a) Occupying or using space in the publiic market without first paying the fee herein provided;

b) Occupying more than what is duly leased to him; and

c) Who fails to pay the monthly rent within the time fixed herein.

However, the lease contract of any person habitually incurring the above violations shall be cancelled. The stall shall be declared vacant and subject to award to qualified applicants.

Section 205. - Raffle of Stall.- The contract of lease for a stall shall be for a period of three (3) years, renewable upon its expiration unless revoked in accordance with the provisions of this Article.

A notice of vacant of newly constructed stalls shall be made for a period of ten (10) days immediately preceeding the date fixed for their award to qualified applicants to apprise the public of the fact that such fixed space is unoccupied and available for lease.

Such notice shall be posted in the bulletin board of the City Hall, in the vacant stall as well as in a conspicuous place of the market concerned.

It shall be the duty of the city Market Administrator to keep a register book showing the name and address of all applicants for vacant stall or booth, the number and description of the stall applied for by them, and the date and hour of the receipt by thhe City Treasurer of each application.

Section 206. - Vacancy of Stall before expiration of the Lease.- Should, for any reason, a stall holder or lesse discontinue or be required to discontinue his business before his lease of the stall expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.

Section 207. - Partnership with Stallholder.- A stallholder who enters into business partnership with any party after he had acquired the right to lease a stall shall have no authority to transfer to his partner or partners the right to occupy the stall in case of his death or disability to continue in his business . The surviving partner may be authorized to continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall under the provisions thereof, and the spouse, parent, son, daughter of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall or booth concerned, if he applies therefore.

Section 208. - Lessee to Personally Administer His Stall.- Any person, who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, dminister and be present personally at his /her stall or stalls, booth or booth; Provided however, that he may employ helpers, including but not limited to the spouse , parents and children of the stallholders who are actuaally living with him and who are not disqualified under the provisions hereof; and provided, further, That the persons to be employed as helper shall, under no circumstances, be persons with whom the stallholder has any commercial relation or transaction.

Section 209. - Dummies, Sub-lease of Stalls.- In any case where the person, registered to be the holder or lessee of a stall, in the public market, is found to be in reality not the person who is aactually occupying said stall, the lease of such stall, shall be cancelled if upon investigation such stallholder shall be found to have sub-leased his or her stall to another person or to have connived with such person so that the latter may for any reason be able to occupy the said stall.

Section 210. - Appeals.- Any applicant who is not satisfied with the award made by the City Market Administrator may file an appeal with the City Public Market Committee.

Section 211. - City Public Market Committee. - There is hereby created a public market committee headed by the City Market Administrator, a representative from the Sangguniang Panlungsod and a representative from the vendors. The functions of the Ciy Public Market committee shall, be:

a) To conduct the awarding of stalls in city-owned public markets;

b) To ensure and protect the interest of the stallholders as well as the welfare of the market-goers.

c) To recommend to the City Mayor and the Sangguniang Panlungsod programs and projects that will uplift the conditions of the public markets and the welfare of the stallholders as well as the public in general; and

d) To see to it that the taxes, fees and charges due the government are collected and paid on time.

ARTICLE 53 - PAY - PARKING CHARGES

Section 212. - Imposition of Fees. - The City Government shall, through the Department of Public Order and Safety designate portion of parks, roads, streets, and thoroughfares in Quezon City as places for parking with pay. The fee to be collected on the parking spaces shall be five pesos (P5.00) for the first two hours or fractions thereof and two pesos (P2.00) for every additional or fraction thereof, provided that the total fee shall not exceed thirty-five pesos (P35.00) a day for a single vehicle. Furthermore, buses and trucks shall, however, be charged ten pesos (P10.00) for the first two hours or fraction thereof and four pesos (P4.00) for additional hour or fraction thereof, provided further that the total fee shall not exceed seventy pesos (70.00) for a single vehicle. An amount of thirty-five pesos (P35.00) shall be collected from the ownerm, operator or driver of motor vehicle who losses his parking fee ticket and seventy pesos (P70.00) in the case of trucks and buses.

Section 213. - Manner of Payment and Issuance of Parking Tickets - The fees impose herein shall be paid to thhe City Treasurer or his duly authorized representative, who shall issue the corresponding parking tickets thereof

ARTICLE 54. - STALLED VEHICLE TOWING CHARGES.

Section 214. - Deputies of the Traffic Bureau of the Quezon City Department.- The Chief of the Traffic Bureau of the Quezon City Police Department shall submit a list of accredited repair shops with towing vehicles which shall tow and deposit stalled vehicles in their repair shops.

Section 215. - Imposition of Fees.- Owners or operators of any motor vehicle that breaks down on any street within the jurisdiction of Quezon City shall immediately abate the nuisance, otherwise the Quezon City Police Department (Traffic Bureau), shall abate the same by towing the vehicle through the accredited repair shops. Said owner or operator shall pay a towing fee based on the following:

1. Vehicles with gross capacity weight of 4,000 kilograms or less P 800.00
2. Vehicles with gross capacity weight of more than 4,000.00 kilograms 1,000.00

Section 216. - Fines.- The owner or operator of a motor vehicles that fails or break and causes obstruction to vehicular or pedestrian traffic on any city street by reason of his negligence in the proper maintenance or care of the vehicle, shall be punished by a fine of not less than Two Hundred Pesos (P200.00). nor more than Three Hundred Pesos (P300.00). The fact that the vehicle broke down on any street shall be considered a prima facie evidence of the negligence of the owner or operator.

The driver of the motor vehicle that fails or break down or is involved in a vehicular accident should immediately notify the Traffic Bureau of the Quezon City Police and failure to do so shall be purnished by an additional fine of Fifty Pesos (P50.00).

Section 217. - Impounding Charge.- An additional Ten Pesos (P10.00) impound 'g charge shall also be collected for each day or fraction thei of that the vehicle remains impounded.

Section 218. - Disposition of Proceed.- Proceeds that may be realized from the implementation of Section 214 shall be divided equally between the duly accredited towing firm and the City Government.

ARTICLE 55 - FEES FOR THE USE OF RECREATIONAL FACILITIES

Section 219. - Rate of Charges.- The City Treasurer through Parks Development and Administration Department shall collect the required fee imposed under this Article before any person can use existing recreational facilities or as may later be established by the Quezon City Government.

a) Swimming Pool Fees
   i) P 10.00 during daytime
   ii) P 15.00 during nighttime

b) Basketball/Tennis/Pelota Court Fees
   i) P 10.00 during daytime per game
   ii) P 15.00 per hour during nighttime

c) Skating Rink
   i) P 3.00 for adult
   ii) P 2.00 for children

d) Bicycle Lane or Ground
   i) P 3.00 for adult
   ii) P 1.50 for children

Section 220. - Deputies of the Treasurer.- For the purpose of collecting the fees prescribed under this Article, the City Treasurer, shall deputized as collector, the Parks Administration officer assigned, upon prior posting of a bond in an amount to be determined by the City Treasurer. The amount collected for a day shall be remitted by the said officer to the Office of the City Treasurer not later than close of office hours of each working day. For purposes of this Section the City Mayor is hereby authorized to hire on contractual basis individuals who can qualify as Parks Administration Officer prefarably from among the residents of the barangay where the recreational facility is located until such time that said position is finally created as a plantilla position.

Section 221. - Requirements.- the Parks Administration Officer shall submit within five (5) days a summary report of the number of persons who used the facilities and the amount paid and such other information as the City Treasurer may requires

CHAPTER SEVEN - SIIARE OF QUEZON CITY GOVERNMENT FROM THE NATIONAL WEALTH

ARTICLE 56 - GENERAL PROVISION

Section 222. - Definition of National Wealth.- All lands of public domains, waters, minerals, coal, petroleum and other mineral oils, all sources of potential energy, fisheries, forests or timber, wildlife, flora and fauna, and other mineral resources owned by the state are covered by the definition of national wealth pursuant to Art. XII, Sec. 2 of the Constitution.

Section 223. - Share in the proceeds from the development and utilization of the National Wealth.- The city shall have an equitable share in the proceeds derived from the utilization and development of the national wealth within its territorial jurisdiction.

Section 224. - Amount of share of Quezon City Government.- The City shall have a share of sixty five percent (65%) of forty percent (40%) of the gross collection derived by the national government from the preceding calendar year from mining charges, royalties, forestry and fishery charges, and such other taxes, fees, or charges, including related surcharges, interest, fines, and from its shares in any co-production, joint venture or production sharing agreement in the utilization and development of the national wealth within its territorial jurisdiction.

Section 225. - Share of Quezon City Government from any government agency or Government-owned or controlled corporation.- The City Shall have a share based on the preceding fiscal year from the proceeds derived by any government agency or government- owned-or-controlled corporation engaged in the utilization and development of national wealth based on the following formula whichever will produce a higher share for the City .

a. Sixty five percent (65%) of One percent (1%) of the gross sale or receipts of the preceding calendar year; or

b. Sixty fice percent (65%) of Forty percent (40%) of the mining taxes, royalties, forestry and fishery charges and such other taxes, fees or charges, including related surcharges, interests, or fines the government agency or government-owned or- controlled corporations would have paid if it were not otherwise exempt.

ARTICLE 57 - REMITTANCE AND MANAGEMENT OF CITY SHARE

Section 226. - Remittance of the share of Quezon City government.- The shre of the city shall be released within five (5) days after the end of each quarter from the government agency or government-owned or-controlled corporaation engaged in the utilization of the national wealth to the City Treasurer of the City.

Section 227. - Examination of Books of Accounts.- The City treasurer shall examined the books of accounts of covered national government agencies and corporations to determine the share of the city. It shall be the duty of the agency concerned to facilitate such examination and the remittance of the share to the City treasurer on time.

Section 228. - Development and Livelihood Projects.- The proceeds from the share of the city pursuant to this chapter shall be appropriated to finance the city development and livelihood project, however, that at least eighty percent (80%) of the proceeds derived from the development and utilization of hydrothermal geothermal and other sources of energy shall be applied solely to lower the cost of electricity of the city.

CHAPTER EIGHT - GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

ARTICLE 58 - COLLECTION AND ACCOUNTING OF CITY REVENUES

Section 229. - Tax Period and Manner of Payment. - Unless otherwise provided in this Code, the tax period all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

Section 230. Accrual of Tax. - Unless otherwise provided in this Code, all taxes, fees and charges accrue until first (1st) day of January of each year.

Section 231. - Time of Payment. - Unless otherwise provided in this Code, all taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case maybe. The Sangguniang Panlungsod may, through resolution, extend the time of payment without penalties for a period of not exceeding six (6) months.

Section 232. - Surcharge and Interest on Unpaid Taxes, Fees, or Charges. - Unless otherwise provided in this Code, surcharges of twenty-five percent (25%) shall be imposed on the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty six (36) months.

Section 233. - Interests on Other Unpaid Revenues.- Where the amount of any other revenue due to the city, except voluntary contributions of donations, is not paid on the date fix in this Code, or in the contract, expressed or implied, or upon the occurence of the event which has been given rise to its collection, there shall be collected as part of the amount an interest at the rate of 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.

Section 234. Collection of Local Revenue by the City Treasurer. - Unless otherwise specified, all city taxes, fees or charges shall be collected by the City Treasurer or his duly authorized deputy collectors. The City Treasurer or his designated deputies are hereby authorized to accept payment of taxes and charge based on previous payment subject ot adjustment if found deficient by the officials concerned.

The City Treasurer may designate the Barangay Treasurer as his deputy to collect taxes, fees, or charges. In case a bond is required by the purpose, the Barangay shall pay the premiums thereon.

Operators of business subject to the graduated or percentage taxes based on gross sales and/or receipt, shall, within the first twenty (20) days of January of each year or of every quarter, submit a sworn statement of his gross sales and/or receipt for the preceding calendar year or quarter in such manner and form as maybe prescribed by City Treasurer. Should the tax payer fail to submit a sworn statement of gross sale or receipts, for whatever reason, including among others that he failed to provide himself with books,

records and/or subsidiaries for this business, the City Treasurer or his authorized representative may verify or assess the gross sales or receipt of the taxpayer under the best available evidence upon which the tax maybe based. For this purpose, the Chief of the Taxes and Fees Division of the City Treasurer's Office or his designated deputies are hereby authorized to administer the sworn statement of gross sales or receipts.

Section 235. Examination of Books of Account and Pertinent Records of Business by the City Treasurer.- The City Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts and other pertinent records of any person, partnership, corporation, or association subject to city taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee or charge. Such examination shall be made during regular business hours, only once for every tax period and shall be certified to by examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

In case the examination herein authorized is made by a duly authorized deputy of the City Treasurer, the written authority of the deputy concerned shall specifically state the name, address, and business of the taxpayers whose books, accounts, and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

Section 236. - Record of Taxpayers. - It shall be the duty of the City Treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying city taxes, fees and charges, as far as practicable. He shall establish and keep current appropriate tax roll for each kind of tax, fee or charge provided in this Code.

ARTICLE 59 - CIVIL REMEDIES FOR COLLECTION OF REVENUE

Section 237. - Local Government's Lien. - City taxes, fees, charges and other revenue constitute a lien , superior to all liens, charges or encumbrances in favor of any person, enforcer by appropriate administrative or judicial action, not only upon any property or rights therein which may be suject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent city taxes, fees and charges including related surcharges and interests.

Section 238. - Civil Remedies. - The civil remedies for the collection of city taxes, fees or charges and related surcharges and interest resulting from delinquencies shall be: (a) by administrative action through the distraint of goods, chattel, or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in rights to personal property, and (b) by levy upon real property and interest in or rights to real property and (c) by judicial action.

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

Section 239. - Distraint of Personal Property. - The remedy by distraint shall proceed as follows:

a) Seizure, - Upon failure of the person owing any tax or other impositions to pay the same after one year of delinquencies, the City Treasurer or his deputy may upon issuance of three written notices, within the period of two months, sieze or confiscate any personal property belonging to that person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee, or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the record of his office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. This shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim extension under the provision of existing laws. Distrained personal property shall be sold at the public auction in the manner herein provided for.

b) Personal Property Exempt from Distraint - The following property shall be exempt from the distraint and levy, attachment for execution thereof for delinquencies in the payment of local tax, fee or charge, including the related surcharge and interest:

1) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
2) One (1) horse, cow, carabao or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
3. His necessary clothing, and that of all his family; housekeeping and used for the purpose by the delinquent taxpayer, such as he may select, or a value not exceeding ten thousand pesos (P10,000.00);
4) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
5) The professional Libraries of doctors, engineers, lawyers and judges;
6) 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
7) Any material or article forming part of a house or improvement of any real property.

c) Accounting of distraint goods. - The City Treasurer can make or cause to be made an accounting of the goods, chattel, or effects distrained, a copy of which is signed by himself, shall be left either with the owner or person from which possession of goods, chattel or effects where taken, or at the selling 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.

d) Publication. - The City Treasurer shall fortwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the city specifying the time and place of sale, and the articles 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.

e) Release of distraint property upon payment prior to sale. - If at any time prior of the consumation of the sale, all property charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.

f) 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 highest bidder for cash. Within five (5) days after the sale, the City Treasurer, shall make a report of the proceedings in writing to the City Mayor. Should the party distrained be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the city for the amount of the assessment made thereon by the Committee on Appraisal composed of the City Treasurer as chairman, with a representative of the Commission of Audit and the City Assessor as members. When the amount of the assessment is equal to tax delinquencies, the taxes due shall be considered paid.

g) Disposition of Proceeds. - The proceeds of the sales shall be applied to satisfy the tax, together with the increment thereto incident to delinquency, and the expenses of the distraint and sale. Any 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 on the actual expenses of seizure and preservation of the property pending the sale, and no charge be imposed for the services of the City Treasurer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses is collected.

Section 240. - Levy on Real Property. - a) after the expiration of three (3) years for which any delinquent tax, fee, or charge not less than One Hundred Thousand pesos (P100,000.00) and after distraint on personal property had been instituted, real property may be levied to the delinquent taxpayer. To this end, the City Treasurer 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 first of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the City Assessor and the Register of Deeds in the province or city where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayers or, if he be absent from the Philippines, to his agent or the manager of a business in respect to which the liability arose, or if there be none, to the occupant of the property in question. A report on any levy shall within ten (10) days after receipt of the warrant, be submitted by the City Treasurer to the City Mayor and the Sangguniang Panlungsod.

b) Advertisement and sale. - within thirty (30), days after levy, the City Treasurer shall proceed to publicly advertise for sale of auction the real property or a portion thereof as maybe 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 of the main entrance of the City Hall and in 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 news paper of general circulation in the City. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of the tax payer against whom the taxes, fees, or charges are levied, and the short description of the property to be sold. At any time before the date fixed for the sale, the tax payer 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 building, or on the property to be sold, or at any other place as determine by the City Treasurer conducting the sale and specified the notice of sale. within thirty (30) days after the sale, the City Treasurer or hid deputy shall make a report of the sale to the Sangguniang Panlungsod. The City Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interest, or penalties. Provided, however, that any excess in the proceed of the sale over the claim and cost of sales shall be turn over to the owner of the property. The City Treasurer may advance an amount sufficient to defray the cost of collection and advertisement and subsequent sale of the subject real property including the preservation improvements thereon.

c) Redemption of proper sold. Within one (1) year from the date of sale, the delinquent tax payer 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 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.

The City Treasurer, 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 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, related surcharges, interests, and penalties.

The real property 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.

d) Final deed the 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 validity of the sale depends.

e) Purchase of real property by the City government for want of bidder. - In case there is no bidder for real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the City Treasurer conducting the sale, shall purchase the property in behalf of the city as provided in this code.

f) Resale of real property taken for taxes, fees, or charges. - The City government may, by separate ordinance sell and dispose of the real property acquired at public auction. the proceeds of the sale shall accrue to the general fund of the City after deducting the shares of its barangays whenever applicable.

Section 241. - 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 any of his deputies who fail to issue or execute the levy after the expiration of the time prescribed, or who is found guilty of abusing the exrcise thereof by competent authority shall automatically be dismissed from the service after due notice and hearing.

a) Protest and assesstment.- Within Sixty (60) days from the receipt of the notice of assessment issued by the City Treasurer, the taxpayer, may file a written protest with the City Treasurer through the Board of Tax Appeals as provided for in this Code contesting the assessment; otherwise, the assessment shall become final and executory. The City Treasurer based on the findings and recommendations of the Board of Tax Appeals shall decide the protest within sixty (60) days from the time of its filing. If the City Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the City Treasurer denies the protest wholly or partly a written notice to the taxpayer shall be sent. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty (60) days period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

b) Payment under Protest - No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the City Treasurer, who shall decide the protest within sixty (60) days from receipt.

The tax or a portion thereof paid under protest, shall be held in trust by the City Treasurer.

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

c) Claim for refund of tax credit. - As provided for in SEc. 196 of the Local government Code of 1991, no case of proceeding shall be maintained in any court for the recovery of any tax, fee or charge erroneously or illegally colected 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 the payment of such tax, fee or charge or from the date the taxpayer is entitled to a refund or credit

d) Any question on the constitutionality or legality of this Code 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 the effectivity of this Code and the accrual and payment of the tax, fee, or charge levied herein: Provided, finally that within thirty (30) days after receipt of the decesion or the lapse of the sixty - day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file appropriate proceedings with a court of competent jurisdiction.

ARTICLE 60. MISCELLANEOUS PROVISIONS

Section 242. - Publication of the Revenue Code.- Within ten (10) days after approval this Code, a certified true copy shall be published in full for three (3) consecutive days in a news paper of local circulation.

Section 243. - Public Dissemination of this Code.- Copy of this Revenue Code shall be furnished to the City Treasurer for Public Dissemination.

Section 244. - Withdrawal of Tax Exemption Previleges.- Unless otherwise provided in this 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 the Republic Act 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, associations, cooperatives registered under Republic Act 6810; and printer and/or publisher of books or other reading maerials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective upon approval of this Code.

ARTICLE 61. -GENERAL PENAL PROVISIONS

Section 245. - Penalty.- Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punishable 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.

CHAPTER NINE - FINAL PROVISIONS

Section 246. - Separability Clause.- If for any reason, any provision, section or part of this Code is declared not valid by a court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections or parts which shall continue to be in force and effect.

Section 247. Applicability Clause.- All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

Section 248. - Rules and Regulations.- Upon approval of this Code, the City Mayor shall create a committee that will prepare the rules and regulations implementing the provisions of this Code. The Committee shall have ninety (90) days from its creation within which to prepare the Implementing Rules and Regulations which shall become effective upon approval of the Mayor. The Implementing Rules and Regulations shall form part of this Code.

Section 249. Repealing Clause.- All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any of the provisions of this Code are hereby repealed or modified accordingly.

Section 250. - Effectivity.-This Code shall take effect on July 1, 1993. Enacted _____,1993.