In This Issue, Published In full: 1993 QC REVENUE CODE

FORGERY

Additional Charge Vs. Agsalud

To the graft charge against Elizardo Agsalud, former Chief of the Cultural and Tourism Affairs Office (CTAO), which is pending with the Ombudsman, forgery will be added.

He had forged the signature of Domingo Guansing, Jr., a CTAO employee, in the spurious Abstract of Price Quotations he had prepared to be used in a ghost purchase of about P200,000 worth of materials for the construction of 90 arches used in the 1991 Santacruzan in Cubao.

In his affidavit, Guansing denies "absolutely and com-

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The New Capitol STANDARD

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ADDITIONAL...

pletely" that, as claimed by Agsalud in his counter-affidavit, he was the "authorized canvasser" of the three fictitious business establishments cited in the spurious Abstract of Price Quotations.

".My alleged signature in the Abstract of Price Quotations is forged," so deposes Guansing in his affidavit, which has been forwarded to the Ombudsman.

Daly City In The News

By Ben O. Flores

Two news items on Daly City, California, USA, appeared in quick succession, June 11 and 19, in the MANILA BULLETIN. A third which we are preparing will come out shortly. It will be about the graft charge we are finally filing with the Ombudsman against certain former Councilors who faked "official" trips in 1990 purportedly to negotiate a sister-city relationship betwen Daly City and Quezon City. The case against a reelected Councilor for the same charge is pending further study.

The news items on Daly City are reprinted hereunder:

Filipino elected Daly City Councilor

Mike Guingona of the Philippines was recently elected memberof the city council of Daly City in California, United Sates.

Guingona, who grew up in Daly City, has been active in community and professional organizations, including the San Mateo County Juvenile Justice and Delinguency Prevention Commission, the Daly City Filipino Organizing Project, and the Asean-American Recovery Service of San Francisco.

Guingona said he would take an active role in dealing with the problems faced by the youth of Daly City.

Guingona received his AA degree from Skyline College, his bachelor's degree from the University of California at Los Angeles and his law degree from the University of San Francisco. He is the son of Jose T. Guingona of Meralco and a nephew of Sen. Teofisto Guingona. — MANILA BULLETIN, June 11, 1993.

Fil-Am Community in Daly City Gorge 5,000 Siopao's Daily

About 5,000 "siopaos" are being gorged out daily by Ling Nam eatery in Daly City and gorged by the "siopao" hungry Fil-Am community.

Eatery is run by Tony Lim, a successful entrepreneur from San Juan, Manila.

The place is a must stop-over for transient pinoys in Frisco, including the vice president, Joseph R. Estrada. — Point of Order by Joe Guevara, MANILA BULLETIN, June 19, 1993.

In our previous special issue, we suggested that in the establishment of sister-city relationships, priority should be given to Daly City over Shenyang City or any other city, for two compelling reasons:

1. Thirty percent (30%) of Daly City's population are Fil-Americans. With a Fil-American Councilor now in the city council, this reason becomes even more compelling.

2. A QC delegation to Daly City to negotiate a sister-city relationship will confirm, once and for all, our charge that the four Councilors in 1990 who allegedly went there to negotiate, junketed instead.

Unfortunately, like a slap to our suggestion, is a resolution sending Councilors Galarpe and Lagumbay, whose son was needlessly in the huge delegation recently to Shenyang City, to a sister- city convention in Houston, Texas, USA, to be held July 14 to 17. Let us hope something tangibly good —repeat, tangibly good — for the city will come out of this trip which will be financed with taxpayers' money.

Barangay Outpost Bank Project

The barangay outpost bank project, sponsored jointly by Councilor Antonio Sioson (First District) and Councilor Ramon "Bu" Mathay (Fourth District), proposes the establishment of barangay outposts in every barangay or major sitio or locality as a means of promoting better security services for Quezon City. It will be a partnership of the City Government, through the Barangays and the Barangay Tanods who serve as community security officers, and the business sector which is being called upon to donate a commonly designed barangay outpost as the main thrust of the project.

The barangay outpost would serve as the barangay security operations, a communications center, and an information dissemination post for the residents of the barangay. On the other hand, it will also serve the interests of the donors in terms of company and product advertising.

The project is fully supported by Mayor Ismael Mathay Jr. of Quezon City, who had "urged everyone to support the project which is a big step towards the improvement of peace and order" in the city.

The project has been presented to some business enterprises in the city and they had indicated favorable reaction, cooperation, and support to it. It is expected that majority of the barangays in Quezon City would have these outposts in their locality before the formal launching of the project.

UNFAIR TO CITY GOVT?

Council Sits On Ramawil Compromise Agreement

By Ben O. Flores

Is the City Council sitting on the Ramawil Compromise Agreement because it deems it to be unfair to the city government?

Before the quetion can be answered let us tell the sad story of Ramawil.

Ramawil Story

More than 10 years ago, the Land Bank of the Philippines, whose President then was Basilio Estanislao, did the city government a grievous wrong. It loaned the city government's trust fund deposit of P30 million to Ramawil (Wilmag Iron Mines, Inc.) which put up as collateral a non-existent 78.4-hectare land covered by a fake title (TCT 264455). When the loan became due, Ramawil could not pay but Land Bank had no land collateral to foreclose.

In October 1982 Then Mayor Adelina S. Rodriguez directed then City Attorney Jose T. Torcueator to file a suit against Land Bank for the collection of the P30 million it had recklessly loaned to Ramawil. In filing the case, Torcuator, assisted by Atty. Eugenio Jurilla, who was then with the Office of the City Attorney and is now City Secretary, stated that "the defendant bank, as trustee of the plaintiff (Mayor Rodriguez representing the city government), has failed miserably to exercise due care, skill, caution and diligence required of a good and prudent father of a family in the administration of its trust obligation with a view of protecting and making it productive without improperly risking the loss of the capital."

Judge Jaime M. Lantin in whose Regional Trial Court (RTC) the suit was filed, dismissed Land Bank's "Motion to Dismiss" twice, He agreed with Torcuator and Jurilla that Land Bank was guilty of "gross negligence" (by investing) plaintiff's trust deposits without sufficient and adequate security..."

Land Bank appealed the dismissal orders of Judge Lantin to the Intermediate Appellate Court where, alas, the case has been gathering dust for the last 10 years.

Meanwhile, Land Bank had filed with the RTC, Pasig, Rizal, its own collection suit against Ramawil for the P30 million it had loaned to said Ramawil and claims to have "obtained favorable judgement thereon."

In December last year, Mayor Mathay, representing the city government, and Land Bank President Jesli A. Lapus entered into an amicable settlement whereby Land Bank agrees to pay the city government P17.5 million from its own funds but makes no definite commitment to pay the balance of P12.5 million plus interest of 17% per annum. It merely agrees to share with the city government on a fifty-fifty basis whatever amount it can collect from Ramawil regardless of whether or not the half share of the city government will amount to not less than P12.5 million. Thus a provision in the Compromise Agreement states:

"It is understood that recovery of receivables from RAMAWIL is based on a contingency, hence, LBP (Land Bank of the Philippines) does not guarantee full recovery of QCG's (QC Government's) investments from RAMAWIL."

As an alternative to the fifty-fifty sharing agreement, Land Bank will cede to the city government a 2.7 hectare property of Ramawil at Payatas—but the ceding will be subject to the one year right of redemption of Ramawil if it pays the full amount of P30 million.

It will be noted that in the Compromise Agreement, the 17% yearly interest on the P30 million trust fund deposit of the city government is totally condoned. Now if the city government had withdrawn the P30 million from Land Bank and put it in a time deposit, even at only 14%, it woiuld have earned in 10 years a whooping P42 million.

Now, the question can be answered: Is the Ramawil Compromise Agreement fair to the city government? Obviously, the answer is No!

Dr. Manuel Alba, City Administrator, who furnished us a copy of the Compromise Agreement, said that the only reason the city government acceded to the Compromise Agreement is that it wanted to collect the P17.5 million which Land Bank was ready to pay from its own funds. But because the Council has not yet ratified the Compromise Agreement, not a single centavo has yet been collected from the Land Bank.

Shake-downs On Q.C. Bar Operators

Quezon City Vice Mayor Charito L. Planas gave warning to the public today to be wary of con-men and extortionists who have taken advantage of her present campaign against vices and immorality in the City.

Reports reaching the Vice Mayor's Office reveal that people claiming to be well-connected to City Hall are extorting protection money from nightclub and sauna operators to spare them from raids and closures. The money collected is supposed to be given to the police, the media and City Hall Officials. These shake- downs started when the Vice Mayor as Acting Mayor closed Maalikaya Health Complex and in no uncertain terms told the operators to follow city ordinances under penalty of closure. Underground sources say the amount to be raised is P275,000 per week.

In this regard, Vice Mayor Planas has called to a meeting owners and operators of the City's night spots on June 16, Wednesday to clarify these reports. "Extortion activities will never be tolerated by this office," Planas said. "Anyone caught extorting money will be prosecuted to the fullest extent of the law," she added. Planas said that she hopes to discuss with the operators how each can cooperate with the government not only to apprehend the extortionists but most importantly, how "shake-downs" can be prevented. — Irma Villanueva

CONDOLENCES

Quezon City grieves over the death of Master Anthony A. Amarillo, 2-year old grandson of Mayor Mel Mathay, Jr. The boy's death becomes all the more tragic, occurring as it does when Quezon City is celebrating his grandfather's birthday.

Our heart bleeds for Mel. May the good Lord grant him the courage to sustain him through this tragic hour. --BEN O. FLORES

THANK YOU, DR. FLAVIER

Prompt Action By Health Secretary

By Ben O. Flores

Dr. Juan Flavier, one of the most popular and competent Secretaries of Health the country has ever had, acted with unusual dispatch on our request for the investigation of Dr. Wilson P. Chua, anastheseologist of the Tondo Medical Center and General Hospital, for conduct unbecoming a professional and government employee.

Our letter-request was received in the Secretary's office on May 18, 1993. On the same day, Dr. Flavier directed Dr. Rosalinda U. Majarais, Assistant Regional Director, to take the necessary action. Dr. Chua has been ordered to submit an answer to our complaint. We are expecting a copy of Dr. Chua's answer any day now.

Our complaint stems from a vehicular accident our News Editor, Jaime Oliver, got into. On August 7, 1992, Dr. Chua sideswiped him somewhere in Intramuros where he had gone on assignment to get some documents from Comelec. The accident resulted in a fractured foot for Mr. Oliver: "Fracture, Closed base of 5th metatarsal and lateral maleolus and distal end of tibia," so says the medical certificate. The injury disabled our news editor from working for about five months.

We wrote Dr. Chua telling him that Mr. Oliver was entitled to the payment of damages. We invited him to see us for an amicable settlement, otherwise we would be forced to file a case against him for grave physical injuries through reckless imprudence. We sent our news editor to get a medical certificate from the Tondo hospital. As he was still limping and with crutches, we had him accompanied by a son of ours.

At the hospital, when Dr. Chua saw Mr. Oliver, he vituperated against him: "P... g ina mo, magdedemanda ka, eh kasalanan mo naman. Hindi ka pa namatay noong nasagasaan ka sa katangahan mo."

We are featuring this prompt action taken by a very busy national official, like Dr. Flavier, in the hope that those who have ignored our letters may take note. Among local officials who have obviosuly wastebasketed our letters, making some inquiries or requests, are City Superintendent Bienvenido Icasiano, Patricio Dumlao, former City Secretary Vicente Alvarez, the new QC Police Chief Col. Dionisio Ventura, some former and incumbent Councilors. (Among Councilors, Bert Galarpe is one Councilor who answers promptly no matter how trivial the request or inquiry may be.) As to natioinal officials, our so-called Congressmen Renato Yap and Feliciano Belmonte, and even Congressman Antonio Abaya of our province of Isabela, have treated our letters as trash. The COA Auditor has never answered our request for him to render a ruling on whether, when the term of office of a contractual employee starts on a Saturday or Sunday, he is subject to salary deduction inspite of his being paid on a monthly basis.

Ramos Cites Mathay, Q.C.

(Editor's Note: This is reprinted from MANILA BULLETIN, June 16, 1993 issue. We had sent it as a press release.)

President Ramos (went out of his way) to thank Metro Manila Authority (MMA) Chairman and Quezon City Mayor Ismael Mathay, Jr. for the participation of Quezon City at the June 12 Independence Day celebration at the Rizal Park.

This was announced by Mathay at last Monday's flag-raising ceremonies (June 14) at Quezon City Hall, the first he attended since he arrived from the United States where he had gone for a routine medical check-up and brief rest.

"Even the foreign guests were very generous in their praise of the Quezon City delegation, one of the biggest delegations during the celebration." Mathay added. "It was not only the big number that they noted, but the zestful way the Quezon City officials and employees (and all other participants) marched in the parade.

Vice Mayor Charito Planas herself led the parade while a little way back was the float bearing Mayor Mathay.

Mathay said that the President also thanked him for the city government's assistance to the Philippine National Police (PNP), particularly the 30 mobile cars that w ere recently donated, resulting in marked improvement in the peace and order situation in Quezon City. (Ben O. Flores)

1993 QUEZON CITY REVENUE CODE

REPUBLIC OF THE PHILIPPINES
Quezon City
CITY COUNCIL
ORDINANCE NO. SP-91, S-93
ORDINANCE

PROVIDING FOR THE QUEZON CITY REVENUE CODE OF 1993

INTRODUCED BY: Committee on Ways and Means

WHEREAS, under Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the City Government is authorized to create its own sources of revenues to defray the expenses of government;

WHEREAS, effective delivery of services can best 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 - the purpose for which the real property is principally or predominantly utilized by the person in possession thereof.

Amusement Places - are establishments devoted to 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 real property, or portion 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 - all kinds of structure more or less permanently attached to a piece of land excluding those which are merely superimposed on the soil.

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

Charges - 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 sale of goods.

Civil Remedies - 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 - any person, 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, proprietors or operators of establishments or lots for parking purposes, indentors, proprietors or operators of hotels, motels, lodging houses, pension inns, appartelles, townhouses, condominiums and boarding houses; lessors of real property; and private hospitals.

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 or commodity 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 persons or corporations by the Congress of the Philippines, national franchising offices or the Sangguniang Panlungsod under such terms and conditions as the granting authority may impose in the interest of public welfare,security, and safety.

Gross Receipts or Sales - 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 - 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 - any 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 manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce 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 energy. It includes any calling, business, trade, or vocation but excludes profession requiring government examination.

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

Peddler - 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 - 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 - electric power generating and distributing systems; road, rail, air and water transport; postal, telegraph and radio communications, and water companies, characterized by large investments 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 - 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 - 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 and/or issuance of records and documents on file in the various offices of the City government.

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

Wholesale - 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 this 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 - LEVIES ON REAL PROPERTY

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, non-profit 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 under RA 6938; and

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

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

ARTICLE 4 - APPRAISAL 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 pursuant to the rules and regulations promulgated by the Department of Finance 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%
Agricultural	20%

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	1,000,000.00	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	70%
Industrial	50%

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%.ls1
Government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power	10%

ARTICLE 5 - RATE OF LEVY

Section 9. Rate of Levy. - There is hereby imposed a basic real property tax of one and one half percent (1 1/2%) on the assessed value of residential properties and two percent (2%) on the assessed value of commercial, 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 percent (1%) on the assessed value of the residential and non-residential property 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) Regardless of land area, the idle land tax shall likewise apply to residential lots in subdivisions located along existing 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 additional 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:

1) Financial losses of the owner due to force majeure such as fire, flood, typhoon, earthquake and other similar causes of nature declared by the owner in a sworn statement to be submitted to the City Assessor stating the ground or grounds therefor. If the idle land is not improved within four (4) years from the date of the occurance of the loss, the tax provided under this section shall be imposed.

2) Existence of civil disturbance or any cause or circumstance which physically or legally prevents 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 said certification unless said land is not improved within two (2) years after the final adjudication of the case or the eviction of the squatters.

3) 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 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 (1st) 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 thirty-one (31); the second installment, on or before June thirty (30); the third installment, on or before September thirty (30); and the last installment, on or before December thrirty-one (31), except the special levy which shall be determined in an appropriate Ordinance by the Sangguniang Panlungsod.

c) Collection of Basic and Additional Real Property Tax - 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, interests, and penalties, if any, and only after said delinquencies are settled shall tax payments be credited to 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) 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 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 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.

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 in accordance with the provisions of this Chapter shall be distributed as follows:

a) Seventy percent (70%) shall accrue to the general fund of the City;

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

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

2) 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 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 within 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 City School Board which shall be spent in accordance with Sec. 272 of the 1991 Local Government Code as follows: That the proceeds shall be allocated for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals and sports development as determined and approved by the City School Board.

Section 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.

a) **Levy on Real Property.** - The following procedures shall be followed in instituting a levy:

1) Whenever a taxpayer fails to pay the basic real property tax or any other tax levied under this Chapter after the expiration of the time required for payment, the real property subject to tax maybe levied upon through the issuance of a warrant on or before or simultanously with the institution of the civil action before the proper court for the collection of the delinquent tax. When issuing a warrant of levy, the City Treasurer shall prepare a duly autenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due and the interest thereon. The warrant shall be mailed to or served upon the delinquent owner of the delinquent property or person having legal interest therein, or in case he is out of the country or cannot be located to the administrator or occupant of the property.

2) 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.

3) 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.

4) Within thirty (30) days after service of warrant of levy, the City Treasurer shall advertise for sale or auction the property or a usable portion thereof as maybe necessary to satisfy the tax delinquency and expenses of sales. The advertisement shall be effected by posting a notice at the main entrance of the City Hall building and in a publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in Quezon City. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the day and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having a legal interest therein may stay the precedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the entrance of the City Hall building, or on the property to be sold or at any other place as specified in the notice of sale.

The City Treasurer may, by Ordinance duly approved, advance an amount sufficient to defray the costs of collection through the remedies provided in this Chapter, including the expenses of advertisement and sale.

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

6) Any excess over and above what is required to pay the entire obligation shall be remitted to the owner of the property or person having legal interest thereon.

7) Within one (1) year from the date of the annotation of the sale of the property at the proper registry, 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.

8) 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.

9) In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City government to satisfy the claim and within two (2) days thereafter shall make a report of 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.

10) 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 one (1) month after the subject delinquent real property is forteited in favor of the City government.

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

12) 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.

b) **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 City Assessor shall be exempt from payment of court and sheriff fees.

c) **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. No action for collection of tax whether administrative or judicial maybe instituted after the expiration of such period. 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. The Quezon City Board of Assessment Appeals shall act on the appeal of the assessment in accordance with the provisions of Chapter 3, Book II, Title Two of the 1991 Local Government Code.

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 1991 Local Government Code.

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 representatives, 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 City 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 (1st) to June thirtieth (30th) commencing from calendar year 1994.

For this purpose, the City Assessor shall use the standard form known as Sworn Declaration of 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) Administrative Penalty - 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 declarant 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 improvements 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 whichever comes first; and (3) the date of completion or occupancy of any expansion, renovation, or

additional structures or improvements made upon any existing building, house, or other real property, whichever comes first.

(c) In the case of machinery, the sixty-(60-) 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 City 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.

(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, b) and d).

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

6) 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.

7) 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.

8) 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.

9) 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. 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 schedule of fair market values, the City Assessor shall be guided by the rules and regulations issued by the Department of Finance.

10) Authority of City Assessor to take evidence - For the purpose of obtaining information on which to base the market values of any real property, the City Assessor 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.

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

Section 17. Special Provisions. - a) The expenses incidental 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 Section 209 of the 1991 Local Government Code, 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 City Assessor with one (1) copy of every contract or instrument selling, transferring, or otherwise conveying, leasing, or mortgaging real property registered by, or acknowledged before them, within the first five (5) days of the succeeding month after 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 originals of 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 insurance policy on buildings, structures, improvements and machineries 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 City Assessor shall be exempt from the payment of postal charges or fees.

h) The new assessment levels, rates of levy, special levies on real property, and tax on idle land provided in this Code shall only apply after the effectivity of the general revision required under Section 219 of the 1991 Local Government Code.

Section 18. Penal Provisions. - a) Any officer charged with the duty of assessing a real property who wilfully 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 wilfully or negligently under assesses any real property or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by imprisonment of 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 wilfully or negligently fails to collect the tax and institutes the necessary proceedings for the collection of the same.

Any other officer required by law to perform acts relating to the administration of the real property tax or to assist the City Assessor or City Treasurer in such administration, who wilfully 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 herein.

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

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

			Amount of Tax Per Annum
	Less than	P 10,000.00	P 245.00
P 10,000.00	or 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

For 1993-1994
Over 6,500,000.00 but not over 12,000,000.00 56.25% of 1%
Over 12,000,000.00 but not over 53,000,000.00 67,500.00 plus 18% of 1%
Over 53,000,000.00 141,300.00 plus 9.75% of 1%

For 1995
Over 6,500,000.00 but not over 13,000,000.00 56.25% of 1%
Over 13,000,000.00 but not over 50,000,000.00 73,125.00 plus 21.75% of 1%
Over 50,000.000.00 153,600.00 plus 10.87% of 1%

For 1996 and succeeding years thereafter
Over 6,500,000.00 but not over 17,500,000.00 56.25% of 1%
Over 17,500,000.00 but not over 50,000,000.00 98,437.50 plus 22% of 1%
Over 50,000,000.00 169,937.50 plus 12% 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 more but less than	3,000.00	75.00
3,000.00	or more but less than	4,000.00	108.00
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	up to	2,000,000.00	15,000.00

For 1993-1994
Over 2,000,000.00 but not over 2,500,000.00 15,000.00 plus 75% of 1%
Over 2,500,000.00 18,750.00 plus 19.5% of 1%

For 1995
Over 2,000,000.00 but not over 2,800,000.00 15,000.00 plus 75% of 1%
Over 2,800.000.00 21,000.00 plus 21.75% of 1%
For 1996 and succeeding years thereafter
Over 2,000,000.00 but not over 3,300,000.00 15,000.00 plus 75% of 1%
Over 3,300,000.00 24,750.00 plus 24% 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, whether in their original state or not;
3) Cooking oil and cooking gas;
4) Laundry soap, detergents, and medicine;
5) Agricultural implements, equipment and post harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
6) Poultry feeds and other animal feeds;
7) School supplies; and
8) 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:.ls1
With gross receipts or sales for the preceding calendar year in the amount of:

			Amount of Tax Per Annum
Over P50,000.00	but less than	P 75,000.00	P1,485.00
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	up to	2,000,000.00	15,000.00

For 1993-1994
Over 2,000,000.00 but not over 2,500,000.00 15,000.00 plus 75% of 1%
Over 2,500,000.00 18,750.00 plus 19.5% of 1%

For 1995
Over 2,000,000.00 but not over 2,800,000.00 15,000.00 plus 75% of 1%
Over 2,800,000.00 21,000.00 plus 21.75% of 1%

For 1996 and succeeding years thereafter
Over 2,000,000.00 but not over 3,300,000.00 15,000.00 plus 75% of 1%
Over 3,300,000.00 24,750.00 plus 24% of 1%

For gross receipts or sales of fifty thousand pesos (P 50,000.00) or less, the barangays, through an Ordinance, shall have the exclusive power to impose tax on retail stores, with fixed establishments at the rate not exceeding one percent (1%) on such gross sales or receipts after the required business permits (new and renewal) are secured from the Business Permits and License Office.

e) Exporters/importers:
Importers or exporters shall be taxed either under manufacturer, contractor, retailer or wholesaler, depending on how the business is conducted or operated as provided in this Code.

f) On contractors and other independent contractors in accordance with the following schedule:
With gross receipts or sales for the preceding calendar year in the amount of:

			Amount of Tax Per Annum
	Less than	P5,000.00	P 40.00
5,000.00	or more but less than	10,000.00	92.00
10,000.00	or more but less than	15,000.00	156.00
15,000.00	or more but less than	20,000.00	247.00
20,000.00	or more but less than	30,000.00	412.00
30,000.00	or more but less than	40,000.00	577.00
40,000.00	or more but less than	50,000.00	825.00
50,000.00	or more but less than	75,000.00	1,320.00
75,000.00	or more but less than	100,000.00	1,980.00
100,000.00	or more but less than	150,000.00	2,970.00
150,000.00	or more but less than	200,000.00	3,960.00
200,000.00	or more but less than	250,000.00	5,445.00
250,000.00	or more but less than	300,000.00	6,930.00
300,000.00	or more but less than	400,000.00	9,240.00
400,000.00	or more but less than	500,000.00	12,375.00
500,000.00	or more but less than	750,000.00	13,875.00
750,000.00	or more but less than	1,000,000.00	15,375.00
1,000,000.00	up to	2,000,000.00	17,250.00
Over 2,000,000.00	17,250.00 plus 75% of 1%		

g) Banks and other financial institutions which include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange shall be taxed at the rate of seven percent

(7%) of one percent (1%) for 1993/1994; eleven percent (11%) of one percent (1%) for 1995; fifteen percent (15%) of one percent (1%) for 1996 and succeeding years thereafter of the gross receipts of the preceding calendar year derived from interests, commissions, and discounts, from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property.

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

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

	Rate of Tax Per Annum
P50,000.00 or less	3%
Over P50,000.00	P1,500.00 plus 97.5% of 1% for 1993-94
P57,000.00 or less	3%
Over P57,000.00	P1,710.00 plus 1.08% for 1995
P67,000.00 or less	3%
Over 67,000.00	P2,010.00 plus 1.2% for 1996 and succeeding years thereafter.

i) Amusement places/establishments such as but not limited to bars, beer gardens, cocktail lounges, pub-houses, resorts and the like, billiard or pool halls, bowling establishments, cabarets or dance halls and similar establishments, circuses, carnivals, fun houses and the like, concert halls, day and/or night clubs, supper clubs, golf and driving ranges, skating rinks, coliseums, theaters, cinema houses, tennis courts, gymnasiums, pelota/squash courts, off fronton and betting stations, shall be taxed at the rate of one percent (1%) for 1993-1994, one and one fourth percent (1 1/4%) for 1995, and one and one half percent (1 1/2%) for 1996 and succeeding years thereafter of the gross receipts of the preceding calendar year.

j) Amusement devices or machines, merry-go-rounds, roller coasters, ferris wheels, side shows, swings, shooting galleries, and the like, shall be taxed at the rate of six hundred pesos (P600.00) per unit for 1993-1994, seven hundred fifty (P750.00) per unit for 1995, and one thousand pesos (P1,000.00) per unit for 1996 and succeeding years thereafter.

k) On Shopping Centers and privately-owned public markets: Three percent (3%) of gross receipts of the preceding calendar year.

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

m) Initial tax on newly established business - In the case of a newly started business, the initial tax for the year shall be twenty percent (20%) of one percent (1%) of the capital investment or paid up capital.

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

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

b) Where a person conducts or operates two or more related businesses in the same place 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 (2) 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.

ARTICLE 9 - SITUS OF THE TAX

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 (30%) of all sales or receipts recorded in the principal office shall be taxable by the locality where it is located while seventy 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%) of sales allocation shall be divided as follows:
(a) Sixty percent (60%) where the factory is located, and
(b) Forty percent (40%) where the plantation is located.

b) Likewise banks and financial institutions shall be subjected to the herein allocation of gross receipts or sales.

ARTICLE 10 VOLUNTARY CLOSURE OF BUSINESS

Section 24. Retirement of Business. - Any person who discontinues or closes his business operation shall within twenty (20) days upon closure of the business apply for the retirement/surrender of his permit to the City Treasurer in a prescribed form. No business shall be retired or terminated unless all the past and current taxes are paid. A sworn statement of its gross receipts or sales for the current year shall be presented to the City Treasurer and the corresponding taxes shall be collected.

Failure to surrender the business permit/retire the business within the prescribed period shall subject the taxpayer to a twenty five percent (25%) surcharge.

CHAPTER FOUR - OTHER TAXES

ARTICLE 11 - TAX ON TRANSFER OF REAL PROPERTY OWNERSIIIP

Section 25. Imposition of Tax. - There is hereby imposed a tax at the rate of sixty percent (60%) of one percent (1%) for 1993-1994 and seventy five percent (75%) of one percent (1%) for 1995 and the succeeding years thereafter 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 sale 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, Book II of Republic Act No. 7160 which includes real property used for residential, commercial, industrial, and special purpose. Real property exempt 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 others of similar nature, shall pay a tax of seventy five percent (75%) of one percent (1%) of the gross receipts derived from the operation of the business for the preceding 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 twentieth (20th) day of the first (1st) 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 ten percent (10%) of one percent (1%) for 1993-94, twenty percent (20%) of one percent (1%) for 1995, and thirty percent (30%) of one percent (1%) for 1996 and succeeding years thereafter, of gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year.

Section 32. Coverage

a) All business enjoying a franchise either granted by the Congress of the Philippines, national franchising offices, or the Sangguniang Panlungsod when operating within the territorial jurisdiction of Quezon City shall be subject to the levy and other City regulatory measures.

b) All government - owned or -controlled corporations engaged in public utility, public service and regulated amusements operating in Quezon City.

c) Any activity which the City government is authorized by law to provide, establish, maintain, operate or grant establishments in operation thereof through franchise to private persons such as but not limited to communication and transportation facilities, pay parking spaces, public transportation terminals, stalled vehicles towing and impounding services, toll roads, public corral, city pound, slaughter houses, livestock markets, public markets, talipapa, electric supply generation and distribution, public cemeteries, sewerage system, waste collection and disposal and other similar public utility.

Section 33. Situs of the Tax

a) All income realized from the operation in Quezon City by any establishment granted a franchise shall be taxable by the City at the rate provided herein regardless of where it is recorded.

b) Those with plants and factories in Quezon City but whose goods and services are sold and recorded outside the City shall allocate seventy percent (70%) of the total receipt as taxable by Quezon City.

Section 34. Administrative Provisions. - Any franchise holder who intends to operate his business in Quezon City shall file an application with the office of the City Mayor and the City Secretary and attaching with it the following documents/information:

a) Copy of the franchise;

b) Certificate of registration from the Securities and Exchange Commission;

c) Current year plan of operation in the City;

d) Last year's gross receipt from operation in the City, if applicable.

Section 35. Time of Payment. - The tax shall be paid to the City Treasurer within the first twenty (20) days of January, April, July and October of each year.

ARTICLE 14 - TAX ON QUARRY RESOURCES

Section. 36. - Imposition of Tax. - Any person, association, corporation or partnership who has 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, basalt, 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 37. Time of Payment. - The tax shall be paid before the quarry resources are moved out from the place where they are extracted.

Section 38. Distribution of Proceeds. - The proceeds of the tax on quarry resources shall be distributed as follows:

a) Sixty percent (60%) to the City;

b) Forty percent (40%) to the barangay from where the quarry resources are extracted.

ARTICLE 15 - AMUSEMENT TAX ON ADMISSION FEES

Section 39. 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 percent (30%) of the gross receipts from admission fees.

Section 40. 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 41. 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 (2) 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 (1/2) 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 - The proprietors, lessees or operators of amusement places shall register their admission tickets to the Office of the City Treasurer before selling the same to the public. The proprietors, lessees or operators 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 therefor. 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 representatives shall be allowed to inspect ticket dispenser machines 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 42. Time of Payment. - The proprietors, lessees or operators of amusement places shall submit a monthly report of the number of tickets sold, their 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 itinerant 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 43. Imposition of Tax. - There is hereby imposed on any person engaged in the exercise or practice of a profession 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 44. 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 45. 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, receipts, prescriptions, reports, books of accounts, plans and designs, surveys and maps as the case may be, the number of the receipt, 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 professional, 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:

1) Name of professional;

2) Profession;

3) Amount of tax paid;

4) Date and number of official receipt;

5) Year covered;

6) Place of payment.

Section 46. Exemption. - Professionals employed in the govern-

ment shall be exempt from the payment of this tax.

Section 47. 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 48. 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 for servicing business customers within Quezon City in the amount of five hundred pesos (P500.00) per truck/van or any motor vehicle. Motorized tricycles shall pay two hundred fifty pesos (P250.00) and motorcycles shall pay one hundred pesos (P100.00) annually. Delivery and service motor vehicles with business establishments in Quezon City shall be subjected only to fifty percent (50%) of the imposition.

Section 49. Time of Payment. - The tax shall be paid annually within the first twenty (20) 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 50. 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 51. 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, who engages 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 (P1.00) for every one thousand pesos (P1,000.00) of income from real property which in no case shall the additional tax exceed five thousand pesos (P5,000.00).

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 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 preceding 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 52. 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 53. 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 lose the benefit of exemption on or before the last day of June, they shall be liable for the community tax on the day they reach such age when exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the communiy tax without penalty.

Persons who come to reside in the Philippines or have reached 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 (30th) day of June shall pay the community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without penalty. Corporations established or organized on or after the first (1st) day of July shall not be subject to the community tax for such year.

Section 54 . - Community Tax Certificate - A community tax certificate shall be issued to every person or corporation upon payment of the community tax.

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

Section 55. - 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 Treasurers shall be bonded in accordance with existing laws.

Section 56. 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, transacts official business, 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 any other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.

c) The community tax certificate required in the two preceding paragraphs shall be the certificate issued for the current year, except for the period from January until the fifteenth (15th) day of April of each year, in which case, the certificate issued for the preceding 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 57. 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 or -controlled corporations found in the City are required to submit not later than the fifteenth (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 officially provided therefor. For this particular purpose, the City Treasurer and deputy collectors of community taxes are hereby authorized to subscribe the declaration sheets filed by taxpayers.

Section 58. Penalties for Delinquency. - a) If the community 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 of business establishments or administrative officer of government units as the case may be to a penalty of fifty pesos (P50.00) for every month of delay or fraction thereof.

ARTICLE 19 - TAX ON TRANSPORTATION BUSINESS

Section 59. Imposition of Tax. - Operators of motor vehicles for hire with garage or terminal in Quezon City shall pay an annual fixed tax based on the following:

a) Buses, cargo trucks and vans... .....P 400.00 per unit
b) Taxis.....200.00 per unit
c) Jeepneys.. ..... 100.00 per unit
d) Other vehicles for hire.. .....100.00 per unit

Operators of taxis, jeepneys and other vehicles for hire, with less than three (3) units, except buses, cargo trucks and vans, shall be exempted from the above imposition; provided that all motorized tricycles for hire and utility tricycle shall not be subjected to the above imposition.

Section 60. 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 the tax within the first twenty (20) days of the month when he actually operated the business.

CHAPTER FIVE - REGULATORY AND SERVICE FEES

ARTICLE 20 - FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 61. 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 tested and sealed annually and pay the fees therefor to the City Treasurer as follows:

a) For sealing linear metric measures
Not over one meter .....P 20.00
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 weight 10.00

For each and every re-testing and re-sealing of weights and measures instruments outside the office, an additional service charge of twenty pesos (P20.00) for each instrument shall be collected.

f) For sealing of gasoline, diesel and oil pumps, per pump.....P 20.00

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 62. Payment of Fees and Surcharges. - 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 instruments for one (1) year from the date of sealing unless such instruments become defective before the expiration period. Failure to have the instruments re-tested and the corresponding fee paid therefor within the prescribed period shall subject the owner or user to a surcharge of twenty five percent (25%) of the prescribed fees plus interest of two percent (2%) per month or fraction thereof: Provided, however, that in no case shall the interest exceed thirty-six (36) months.

Section 63. 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 measures intended for sale by manufacturers, importers, and dealers are exempt from the fees imposed in this Article.

Section 64. Administrative Provisions. - a) The City Treasurer is hereby required to keep full sets of secondary standards for the use in testing of weights and 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 or 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 if such defect is found to be 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.

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

Section 65. 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, and attaches it thereto; or
2) Who fraudulently imitates any mark, stamp or brand, tag or other characteristic signs used to indicate that weights and measures have been officially 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 are an imitation of, or purport 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 re-using the same in payment of fees or charges imposed in this Article .
7) Who procures the commission of any such offense by another;

Shall for each of the offense above be fined by not less than two hundred pesos (P200.00) nor more than five thousand pesos (P5,000.00) or imprisoned for not less than one (1) month nor more than one (1) year, or both, at the discretion of the court.

b) Unlawful possession or use of instrument not sealed before using and not re-sealed within twelve (12) months from first sealing. - Any person who makes a practice of buying or selling goods by weight and/or measure, or of furnishing services the value 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 by any instrument of weights and measures that has not been officially sealed, or if previously sealed, the license therefor has expired and has not been renewed in due time, shall be punished by a fine not exceeding five hundred pesos (P500.00) or by imprisonment not exceeding one (1) year, or both, at the discretion of the court.

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 who knowingly uses any false scale or balance, weight or measure whether sealed or not; 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;

Shall be punishable by a fine not less than two hundred pesos (P200.00) nor more than five thousand pesos (P5,000.00) or by imprisonment not less than three (3) months nor more than one (1) year or both, at the discretion of the court.

Section 66. Administrative Penalties. - 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 any weight and measure using unsealed and/or unregistered instrument:

1) When the weight or measure is correct P300.00
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 P400.00

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 21 - MAYOR'S PERMIT FEES ON BUSINESS

Section 67. 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 therefor.

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 68. 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 69. Issuance of Permit. - All permits issued shall take effect on the date of issue and shall expire on the date specified therein but not beyond December thirty-one (31) of the year it was issued.

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

Section 70. Renewal of Permit. - The Mayor's Permit to engage in business shall be duly renewed every year in accordance with the following schedule:

Those whose family names, corporate or company names begin with the letters:
A to H - on or before the last working day of January
I to P - on or before the last working day of February
Q to Z - on or before the last working day of March

Failure to renew the Mayor's Permit within the prescribed period shall subject the taxpayer to a twenty five percent (25%) surcharge of the permit fee.

Section 71. 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 establishments with fixed business address shall accompany the Mayor's Permit. If operators have no fixed place of business or office they shall keep the Mayor's Permit or copy thereof, in their person.

Section 72. 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 73. 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 any, before a Mayor's Permit may be issued. However, if such barangay clearance is not acted upon by the barangay within seven (7) days after filing thereof, the Mayor may issue the permit applied for.

Section 74. Non-Issuance of Permit . - A Mayor's Permit may be refused on the ground that the person applying for a permit has violated and continues to violate any Ordinance or regulation relating to such a permit.

Section 75. Revocation of Permit. - Upon proper and written notice, the City Mayor may revoke the permit and close the establishment for any of the following reasons:

a) Violation of any condition set forth in the permit;

b) Abuse of privilege to do business or pursue an activity to the injury of public morals and peace; and

c) When the place of business becomes a nuisance or is allowed to be used by disorderly characters, criminals or persons of ill repute.

Section 76. Separate Permit on Different Kinds of Business. - If a person desires to engage in more than one kind of business, 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 77. Issuance of Certified Copy and Amendment of Permits . a) The Office of the City Mayor, through the Business Permits and License Office, shall, upon presentation of satisfactory proof that the original copy of the permit certificate has been lost, stolen, or destroyed, issue a certified copy upon payment of a fee of fifty pesos (P 50.00) for each certified copy issued.

b) 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 or amend or correct any entries in the permit shall also be required to pay a processing fee of one hundred pesos (P100.00) in addition to the regular fees provided under this Article.

Section 78. 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 79. 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 80. Death of a Permittee. - 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 81. Inspection of Business Establishments. - Business establishments shall be subject to inspection during their business hours by any duly authorized official with a mission order issued by the head of the department concerned, 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 82 Rate of Permit Fee. - a) 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) Manufacturing 4.00/sq.m.
3) Export/Import 3.00/sq.m.
4) Financial Institution 2.00/sq.m.
5) Wholesale 2.00/sq.m.
6) Retail:
   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) Private Warehouse or Bodega:
   With principal business located in Quezon City 1.00/sq.m.
   With principal business located outside of Quezon City 2.00/sq.m.
10) Others 1.00/sq.m.

b) With fixed rate of Mayor's Permit Fee:

1) Film shooting, per day 50.00
2) Floor show, fashion show, stage show, per day 50.00
3) Amusement machines, devices, contrivances, and the like, per machine 50.00
4) Automated teller machines (in banks) and the like, per machine 200.00
5) Vendo/dispensing machines and the like, per machine 250.00

Provided that manufacturers, exporters, importers, wholesalers, 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, except those falling under Items a) 9) and b) 1) to 5) which shall be collected separately; provided, that in no case shall a Mayor's permit fee be assessed to exceed ten thousand pesos (P10,000.00) per annum.

ARTICLE 22 - MAYOR'S PERMIT FEE ON OCCUPATION OR CALLING

Section 83. 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. All persons applying for a Mayor's Permit on occupation or calling shall first secure police clearance and health certificate.

Section 84. 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 85. 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) One hundred pesos (P100.00) - 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 Player, Movie, T.V. and Stage Director, Driving Instructor, Martial Arts/Music/Dance Instructor, Bar or Floor Manager, Animal Trainer, Masseur-Attendant, Sales Agent, Detailman, Receptionist, Radio Technician, Insurance Adjuster, Insurance Agent, Promoter/Sponsor (boxing or show), Embalmer, Production Crew, Promo Girl, Merchandiser.

b) Fifty pesos (P 50.00) - Barber, Bartender, Beautician, Butcher, Chambermaid, Cook, Fortune Teller, Golf Caddy, Hair Stylist, Lifeguard, Makeup Artist, Manicurist, Master Cutter, Photographer, Waiter/Waitress, Security Guard, Watchman, Electrician, Plumber, House Painter, Mechanic, Tourist Guide, Technician, Taxi-Dancer, Stage Performer, Crew (kitchen, pantry, service, counter), Cashier, Sales Clerk, Bagger, Porter, Usher, Usherette, Guest Relation Officer, Delivery Crew, Mechanic, Workers under the employ of labor/recruitment agencies.

ARTICLE 23. - SPECIAL PERMIT TO SELL/SERVE LIQUORS

Section 86. Liquor Permit - Establishments and/or individuals engaged in the manufacture, retail and/or wholesale of liquor or intoxicating beverages shall secure a permit from the Liquor Licensing and Regulatory Board, Office of the Mayor, before producing/serving/dispensing/selling the same.

Section 87. Application/Filing Fee. - Any operator desiring to produce/sell/serve liquor, shall file an application therefor 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 88. Special Permit Fee for Selling/Serving Liquor during Prohibited Time. - No licensed liquor dealer shall sell or serve liquor before 8:00 a.m. to past 10:00 p.m. However special permit maybe issued upon payment of annual permit fee in the amount of two thousand pesos (P2,000.00) for a qualified establishment to be allowed to sell liquor from 10:00 p.m. but not beyond 2:00 a.m.

It shall be unlawful for any person to sell, by or otherwise dispense of any kind of hard drinks or liquor from any sari-sari store within the jurisdiction of Quezon City from 6:00 p.m. to 8:00 a.m.

Regular Fee: (In addition to the Special Permit Fee)

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

Section 89. Prohibited Areas. - No liquor license shall be issued to any person whose place of business is:

a) Within a radius of fifty (50) meters from an academic school, church, hospital or public building, in the case of bar, cocktail lounge, pubhouse, beer garden, and the like.

b) Within a radius of two hundred (200) meters from an academic school, church, hospital or public building, in the case of night club, cabaret, and the like.

c) Within residential areas of the city, in the case of manufacturing, distilling, producing, and the like.

Section 90. 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 twentieth (20th) day of January of each year.

ARTICLE 24 - SPECIAL PERMIT TO SELL TOBACCO AND/OR CIGARETTES

Section 91. Payment of Fee. Any person, before engaging in the sale and manufacture of tobacco or cigarette shall first secure a Mayor's Permit from the Business Permits and License Office, Office of the Mayor, in the following rate:

Nature of Operation	Rate of Fee/Annum
Wholesale-	P200.00
Retail-	50.00
Manufacture-	shall be taxed under Sec. 19 a) of this Code.

Section 92. Time of Payment. - The above imposition shall be paid annually and renewable on or before the twentieth (20th) day of January of each year.

ARTICLE 25 - SPECIAL PERMIT FOR VENDORS ON DECLARED VENDING AREAS/SITES

Section 93. Vending Areas/Sites. - The City Mayor shall declare with the concurrence of the Sangguniang Panlungsod temporary vending areas/sites where perishable and non-perishable goods or merchandise may be sold.

Section 94. Application. - All interested persons must file their application 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 in the declared temporary vending sites.

Section 95. Vending Fee. - In addition to the regular Mayor's Permit Fee and City Tax, a vending fee of five pesos (P 5.00) per square meter or fraction thereof of occupied space shall be charged daily.

Section 96. Collection of Fee. - The City Treasurer is hereby authorized to assign or designate a collector for this purpose. The vending fee may be collected daily, weekly or monthly at the agreement of the City Treasurer and the vendor.

ARTICLE 26 - BUILDING AND OTHER CONSTRUCTION PERMIT FEES

Section 97. 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 98. - 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:

a. CATEGORY I - Residential
b. CATEGORY II - Commercial and Industrial
c. CATEGORY III - Social, Educational and Institutional
d. CATEGORY IV - Agricultural
e. CATEGORY V - Ancillary

Section 99. Exemptions. - No fees shall be charged on the following applications:

a) Construction/addition/renovation/alteration of public buildings, undertaken by the government.

b) Construction/addition/renovation/alteration of government owned tenement houses and other housing units while the title of the lot is still in the name of the government.

c) 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.

d) Construction of buildings or structures by civic organizations, charitable institutions to be donated to the government for public use.

e) Construction/addition/renovation/alteration/repair of buildings/structures and/or electrical equipment/installations owned by electric cooperatives.

Section 100. - Filing Fee (Non-Refundable).-

Cost of Construction	Fee
Up to 50,000.00	P 50.00
Over 50,000.00 to 300,000.00	100.00
Over 300,000.00 to 1,000,000.00	200.00
Over 1,000,000.00 to 5,000,000.00	300.00
Over 5,000,000.00	500.00

Section 101. - Establishment of Line and Grade. -

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 meters 10.00

b) All other sides:
   Every meter or fraction thereof 5.00

Section 102 -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 authorize all excavations for foundation and basement, for which the following fees shall be charged:

a) Excavation for foundation, per cu. m of excavation ..... P 2.00

b) Excavation for basement, per cu. m. of excavation 2.00

c)Construction/addition/renovation/alteration of building under CATEGORY I (residential) shall be assessed according to the following rates:

	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 100 sq.m. up to 150 sq.m.	5.00
6. Above 150 sq.m.	00

d) Construction/addition/renovation/alteration of buildings under CATEGORY II (commercial/industrial):

AREA	Rate of Fee Per Sq.M.
1) Up to 20 sq.m.	Exempted
2) Above 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

e) Construction/addition/renovation/alteration of buildings under CATEGORY III (social/educational/institutional):

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

f) Construction/addition/renovation/alteration of buildings/structures under CATEGORY IV (agricultural, such as granaries, green houses, poultry houses, piggeries, hatcheries, stables, cow sheds, etc.):

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

g) Construction/addition/renovation/alteration of buildings/structures under CATEGORY V (ancillary):
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.

h) Footings or foundations of buildings/structures. Per sq.m. or fraction thereof of footing or foundation encroach ment. P200.00

i) 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.

j) 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:
Concrete hollow block and the like P4.00
Others 3.00

k) 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 provided in this Article whichever category applies:
1) Concrete, bricks or tiles and the like... ....50%
2) Others....30%

l) Repairs on Buildings and Structures:
1) CATEGORIES I,II, and III;
(a) Repairs costing up to five thousand pesos (P5,000.00) shall be exempted.
(b) Repairs costing more than five thousand pesos (P5,000.00) shall be charged one percent (1%) of the estimated cost of repair.
2) CATEGORY IV:
(a) Repairs costing up to P1,000.00 shall be exempted.
(b) Repairs costing more than P1,000.00 shall be charged one percent (1%) of the estimated cost of repair.
3) CATEGORY V:
(a) Repairs costing up to P2,000.00 shall be exempted.
(b) Repairs costing more than P2,000.00 shall be charged one percent (1%) of the estimated cost of repair.

Section 103. Ancillary Structure. -

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.

Ancillary 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 the 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 towers including radio and TV towers, water tank supporting structures, and the like:
1) Residential 7 .Exempted
2) Commercial/industrial towers, self supporting trilon or guyed trilon:

	Self-Supporting	Guyed
(a) Up to 10 meters in height	P2,000.00	P 200.00
(b) Every meter or fraction thereof in excess of 10 meters in height	100.00	10.00
3) Institutional		
(a) Up to 10 meters in height	1,500.00	100.00
(b) Every meter or fraction thereof in excess of 10 meters in height	100.00	10.00

Towers with platforms or floors shall be charged an additional fee in accordance with this Article.

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

f) Construction of Smokestacks and Chimneys for Commercial/Industrial Use:
1) Smokestacks
(a) Up to 10 meter in height measured from the base....P200.00
(b) Every meter or fraction thereof in excess of 10 meters in height. 10.00
2) Chimneys:
(a) Up to 10 meters in height measured from the base....40.00
(b) Every meter or fraction thereof in excess of 10 meters in height 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 silo/furnace/kiln:
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. or 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:
(a) Up to 10 cu.m.... 400.00
(b) Every cu.m. or fraction thereof in excess of 10 cu.m. up to 100 cu.m. 20.00
(c) Every cu.m. or fraction thereof in excess of 100 cu.m. up to 1,000 cu.m. 16.00
(d) Every cu.m. or fraction in excess of 1,000 cu.m. up to 5,000 cu.m.... ....12.00
(e) Every cu.m. or fraction thereof in excess of 5,000 cu.m. up to 10,000 cu.m. 8.00
(f) Every cu.m. or fraction thereof in excess of 10,000 cu.m. up to 20,000 cu.m. 6.00
(g) Every cu.m. or fraction thereof in excess of 20,000 cu.m.. ....4.00
2) Underground:
(a) Up to 20 cu.m. 600.00
(b) Per cu.m. or fraction thereof in excess of 20 cu.m.. .... 20.00
(c) 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:
(a) Construction of permanent type booths, kiosks, platforms, stage and the like:
Per sq.m. or fraction thereof floor area 8.00
(b) 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
(c) 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 mausoleums, 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 104. Plumbing Permit Fees. - Plumbing Permit Fees shall be collected based on the following rates:

a) 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

b) 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. 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 105. 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 fixture 20.00
For every inspection of connection of a group of fixtures of not more than three (3) fixtures of any kind to the existing installation. 30.00
For every fixture in excess of this group of any kind 10.00
For every inspection of water service only 50.00
For every inspection of water inspection, special or miscellaneous 50.00
For every inspection trip during construction. 4.00
Annual inspection of plumbing system.. ....5.00

Section 106. 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 or fraction thereof	P 2.00

Section 107. Construction of Sidewalks - Schedule.
a) Up to 20 sq. m. ....P 20.00
b) Every sq. m. or fraction thereof in excess of 20 sq. m. ....P 1.00

Section 108. Paved Cemented Areas.- Paved Areas Intended for Commercial/Industrial/Social/Institutional Use such as Parking Areas, Gasoline Stations, Premises, Skating Rinks, Pelota Courts, and the like.- The amount of one peso (P1.00) shall be charged for every sq.m. or fraction thereof.

Section 109. 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 10.00
b) Erection of Scaffoldings Occupying Public Areas:
1) Up to 10 lineal meters of frontage, per month 120.00
2) Every lineal meter, or fraction thereof of frontage in excess of 10 lineal meters, per month 10.00

Section 110. Certificates of Use or Occupancy- Schedule
a) Category I:
1) Building made of traditional indigenous materials .... Exempted
2) Building costing more than P15,000.00 up to P50,000.00 ....P 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) With floor area up to 20 sq.m ....Exempted
2) With floor area above 20 sq.m. up to 500 sq.m. 20.00
3) With floor area above 500 sq.m. up to 1,000 sq.m.. .... 30.00
4) With floor area above 1,000 sq.m. up to 5,000 sq.m.. ....40.00
5) With floor area above 5,000 sq.m. up to 10,000 sq.m... ....00.00
6) With floor area above 10,000 sq.m.. ....200.00

e) Garage, carport, balcony, terrace, lanai, and the like: Fifty percent (50%) of the rate of the principal building, according to category.

f) Aviary, aquarium, zoo structure, and the like: same rate as Category IV above.

g) Ancillary Structures:
1) Banks and Records Vaults, per cu.m. of interior volume 2.00
2) Swimming Pools, per unit:
(a) Residential 2.00
(b) Commercial/Industrial. 30.00
(c) Social/Institutional. 20.00
(d) Improvised swimming pools made of materials listed under this Article: fifty percent (50%) of above rates.
3) Swimming pool shower rooms/locker room, per unit:
(a) Residential 5.00
(b) Commercial/Industrial. 15.00
(c) Social/Institutional. 10.00

h) Towers, per unit:

Self-supporting	Trilon	(Guyed)
(a) Residential	Exempted	Exempted
(b) Commercial/ Industrial	40.00	20.00
(c) Social/ Institutional	20.00	10.00

i) Commercial/Industrial Storage Silos per unit.. ....40.00

j) Smokestacks, per unit 20.00
k) Chimneys, per unit 10.00
l) Commercial/Industrial Fixed Ovens, per unit 40.00
m) Industrial Kilns/Furnaces, per unit 20.00
n) Reinforced Concrete Tanks, per unit
1) Residential:
Up to 2 cu.m .....Exempted
Above 2 cu.m. 10.00
2) Commercial/Industrial. 40.00
3) Social/Institutional.. .....20.00
o) Steel Tank, per unit
1) Residential:
Up to 2 cu.m. .....Exempted
Above 2 cu.m.. .....10.00
2) Commercial/Industrial
Above ground.....40.00
Underground..... 30.00
3) Social/Institutional.. ..... 20.00
p) Booth, Kiosks, Platforms, Stage and the like 10.00

Section 111. Change in Use/Occupancy.- The amount of four pesos (P4.00) shall be charged for every sq. m. or fraction thereof of area affected.

Section 112. Certificates of Occupancy for Buildings/Structures Completed before the Effectivity of this Code. - 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 to 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 with 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 113. 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
(a) Land use conformity
(b) Architectural presentability
(c) Structural stability
(d) Sanitary and health requirements
(e) 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 cinematographs or theaters 400.00
4) Grandstands/bleachers 1,000.00
5) Gymnasia and the like 600.00
Gymnasia, grandstands, bleachers, concert halls, little heaters, and the like, that are integral parts of a school, college or university complex shall be charged in accordance with Category III rates.

Section 114. - 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 115. - 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 116. 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, repairing, 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 structure is started during the pendency of the final action or pending approval by the City Engineer/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 reinforcing bars) 15%
3) Construction of superstructure up to 2 meters above established grade 20%
4) Construction of superstructure above 2 meters above established grade..... .....25%

Section 117. Sign Permit Fees- Schedule:
a) Erection of supports of any signboard, billboard, marquee, and the like:
1) Up to 4 sq. m. of sign board area P100.00
2) Every sq. m. or fraction thereof in excess of 4 sq. m. 20.00
b) Installation Permit Fees:
Per sq. m. of display surface or fraction thereof:
Business Signs:
1) Neon 30.00
2) Illuminated 20.00
3) Others 12.00
4) Painted-on 8.00
c) Annual Renewal Fees:
Per sq. m. of display surface or fraction thereof
1) Neon signs 30.00
Provided that the minimum fee shall be..... P120.0
2) Illuminated signs 15.00
Provided that the minimum fee shall be 60.00
3) Others 8.00
Provided that the minimum fee shall be 40.00
4) Painted-on 20.00
Provided that the minimum fee shall be 20.00

ARTICLE 27 - ELECTRICAL INSTALLATION PERMIT AND INSPECTION FEES

Section 118. Imposition of Fees.- Every person or entity that shall install or alter, or cause 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 for every installation the following fees:
a) Lighting and power system:
1) Lighting and power installation:
(a) For each switch lighting and/or convenience outlet P0.80
(b) For each remote control master switch 20.00
(c) For each special purpose outlet of 20 amperes capacity or more..... 2.00
(d) For each time switch.....2.00
2) Additional fee for each of the following :
(a) Electrical range, heaters and other appliances
(1) Range and heaters of 1 KW or less 2.00
For each additional KW or fraction thereof 1.00
(2) Each refrigerator or freezer.....4.00
(3) Each washing machine or dryer..... .....2.00
(4) Each commercially used hair curling apparatus or hair dryer 4.00
(5) Each fixed type electric fan 2.00
(6) Each electrical typewriter, cash register or adding machine 2.00
b) Air conditioning system
1) For each air conditioning outlet 2.00
2) Unit or window type
(a) Each unit of 1 HP (.745 KW) 4.00
(b) Each unit of more than 1 HP.. .....10.00
(c) Package or centralized 3 HP (2.3 KW) or less than 5 HP. 20.00
For each succeeding HP. 4.00
(d) Blower and air handling unit
For each motor of 1/4 HP or less 10.00
c) Electrical equipment/apparatus for commercial/ industrial use.
1) For each bell annunciator system. 4.00
2) For each fire alarm unit... .....2.00
3) For each arc (light) lamp 10.00
4) For each flasher, beacon light. 4.00
5) For each X-ray equipment 20.00
6) For each battery charging rectifier.... .....10.00
7) For each electric welder 1st KVA/KW 4.00
For each succeeding KVA/KW or fraction thereof 2.00
8) For each heating equipment 1 KW or fraction thereof 4.00
For each additional KW or fraction thereof 2.00
9) For each telephone switch board (PBX, PABX, etc.). 10.00
Each trunkline 4.00
For each telephone apparatus 2.00
10) For master intercom 4.00
For each slave 1.00
For each neon sign transformer. 2.00
For each neon sign unit 2.00
Motion picture projectors for commercial use
16 mm., per unit 60.00
35 mm., per unit 80.00
TV cameras for commercial/industrial use, per unit 40.00
d) Motors and Controlling Apparatus:
1) For each motor and controling apparatus 1/4 HP or less 8.00
2) For each motor and controlling apparatus above 1/4 HP but not exceeding 5 HP (3.8 KW) 8.00
3) For each motor and controlling apparatus above 5 HP but not exceeding 10 HP (7.5 KW) 12.00
4) For each motor and controlling apparatus above 10 HP but not exceeding 20 HP (15 KW) 20.00
5) For each motor and controlling apparatus above 20 HP, each HP or fraction thereof 1.00
e) Generators:
1) For each generator AC or DC 1 KW or less 4.00
2) For each generator AC or DC above 1 KW to 5 KW.....8.00
3) For each generator AC or DC above 5 KW to 10 KW 10.00
4) For each generator AC or DC above 10 KW to 20 KW 20.00
5) For each generator AC or DC above 20 KW, for each additional KW or fraction thereof 1.00
f) Transformer and Sub-stations Equipment:
1) For each transformer up to 1 KVA... ..... 2.00
2) Every KVA or fraction thereof in excess of 1 KVA up to 2,000 KVA (brand or name plate rating).....1.00
3) For each transformer above 2,000 KVA not exceeding the total amount of P1,000.00 in any case.
4) For each safety switch or circuit breaker up to 50 amperes and less than 600 volts
5) For each safety switch, air circuit breaker, oil circuit breaker or vacuum circuit breaker, other than motor controlling apparatus, above 50 amperes up to 100 amperes, and less than 600 volts..... .....4.00
6) For every 50 amperes or fraction thereof in excess of 100 amperes.....1.00
7) For every 100 amperes or fraction thereof of interrupting capacity of every air circuit breaker, oil circuit breaker, or vacuum circuit breaker operating above 600 volts.....4.00
g) Each temporary lighting or convenience outlet for celebrations, ferias, or construction purposes.. ..... 0.80
h) Other electrical apparatus not otherwise provided in this Section:
Every KW or fraction thereof..... 4.00
i) Pale/attachment location plan permit:
Approved pole location plan permit, per pole 20.00
Approved attachment location plan permit, per attachment 20.00
j) Inspection and other miscellaneous fees:
1) For each inspection 4.00
2) For condemnation 4.00
3) For each union separation, relocation, alteration, reconnection of electric meter:
(a) Residential 10.00
(b) Commercial/industrial 40.00
(c) Social/institutional/ agricultural 20.00
4) For issuance or cancellation of wiring permit:
(a) Residential..... 8.00
(b) Commercial/industrial. 30.00
(c) Social/institutional/ agricultural 7.00
5) For each true copy and certification of electrical certificate 4.00
k) Temporary current connection:
1) 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.
2) If the temporary current shall be used for a period not more than sixty (60) days, the regular fees paid for the temporary current connection shall be deducted from the total fees for the final inspection.
3) 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 119. - 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 install 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 120. - 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/City Engineer.
If the work is found not in conformity with the requirements of law or Ordinance or the conditions set forth in the permit, the City Engineer shall forthwith cancel the permit and 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 process and as soon as conformity with the requirements is determined, 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 28.- MECHANICAL PERMIT FEES

Section 121. - Imposition of Fees. - There shall be collected Mechanical Permit Fees for the installation of any machinery or mechanical equipment, as enumerated hereunder:
a) Mechanical Permit Fees
1) Refrigeration, Air Conditioning and Mechanical Ventilation:
(a) Refrigeration (cold storage) ; per ton or fraction thereof P40.00
(b) Ice Plants, per ton or fraction thereof... .....60.00
(c) 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
(d) Window type air conditioning, per unit 60.00
(e) Mechanical ventilation, per HP or fraction thereof of blowers or fan or metric equivalent 20.00
(f) 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.
(g) For evaluation purposes the required tonage of refrigeration capacity shall be as follows:
(1) For Ice Making:
(a) 3.5 HP per ton, for compressors up to 50 tons capacity
(b) 3.25 HP per ton, for compressors above 50 tons up to 200 tons capacity
(c) 3.10 HP per ton, for compressors above 200 tons capacity
(2) For Air Conditioning
(a) 1.00 HP per ton, for compressors of 1.2 tons up to 5 tons capacity

(b) 1.10 HP per ton, for compressors above 5 tons up to 50 tons capacity
(c) 1.00 HP per ton, for compressors above 50 tons capacity
(3) For Commercial/Industrial Refrigeration without Ice Making
(a) 1.5 HP per ton, for compressors of 1 ton up to 5 tons capacity
(b) 1.4 HP per ton, for compressors above 5 tons up to 50 tons capacity.
(c) 1.3 HP per ton, for compressors above 50 tons capacity
(h) Escalators and moving walk, per unit
(1) Up to 50 lineal meter or fraction thereof ..... P 20.00
(2) Every lineal meter or fraction thereof in excess of 50 lineal meters..... ..... 10.00
(i) Elevators, per unit
(1) Up to 1,000 kg. capacity ..... P 4,000.00
(2) Above 1,000 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
(j) Boilers, per unit:
(1) Up to 10 HP ..... P 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. (m) Pressurized Water Heaters, per unit,.....P 200.00 except those used in single detached, duplex or multiple family dwellings.

(n) Water pumps and sewerage pumps for building/ structure used for commercial/industrial purposes, per unit
Per HP or fraction thereof .. .. P 40.00
(o) Automatic fire extinguisher, per sprinkler head 2.00
(p) Stationary standby, internal combustion engine generating sets, per unit:
(1) Up to 10 HP..... P300.00
(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 HP up to 90 HP..... 700.00
(6) Above 90 HP up to 100 HP..... 800.00
(7) Every HP or fraction thereof above 100 HP..2.00
(q) Compressed air, vaccuum, institutional and/or industrial gases, per outlet..... 10.00
(r) 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
(s) Pressure vessels;
per cu.m. or fraction thereof P40.00
(t) Other machinery/equipment for commercial/ industrial use not elsewhere specified, per HP or fraction thereof..... 40.00
(u) Pneumatic tubes, conveyors, monorails for materials handling, per lineal meter..... 10.00

(v) Processing fee/or checking of plans..... . 40.00
(1) Annual Mechanical Inspection Fees:
a) Refrigeration and ice plant, per ton
(1) First 100 tons capacity..... 20.00
(2) Above 100 tons up to 150 tons... ..... 16.00
(3) Above 150 tons up to 300 tons... ..... 12.00
(4) Above 300 tons up to 500 tons... ..... 8.00
(5) Every ton or fraction thereof above 500 tons.. ..... 4.00

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

a) Air conditioning system:
1) Window type air conditioners, per unit..... 30.00
2) Package or centralized air conditioning system, per ton:
(a) First 100 tons, ... 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. 6.00

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

b) Mechanical ventillations, per unit:
1) Up to 1 HP 10.00
2) Above 1 HP up to 5 HP. 20.00
3) Above 5 HP up to 10 HP 40.00
4) Above 10 HP up to 20 HP 80.00
5) Every HP or fraction thereof above 20 HP..... 120.00
c) Escalators and moving walks, per unit 100.00
d) 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.

e) Boilers:
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 HP up to 90 HP 700.00
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.

f) Pressurized water heaters, per unit..... 100.00

Pressurized water heaters used in single detached, duplex or multiple family dwellings are exempted from inspection fees.

g) Automatic fire extinguishers, per sprinkler head 1.00
h) Water, sumps and sewage 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 HP up to 50 HP 160.00
9) Above 50 HP up to 60 HP 180.00
10) Above 60 Hp up to 70 Hp..... 200.00
11) Above 70 Hp up to 80 Hp 220.00
12) Above 80 HP up to 90 HP 240.00
13) Every Hp or fraction thereof above 90 HP 2.00

Water, sump and sewage pumps used in single detached or duplex family dwellings are exempted from inspection.

i) Standby generating sets; per unit:
1) Up to 10 HP. 20.00
2) Above 10 HP up to 30 HP 80.00
3) Above 30 HP up to 50 HP 120.00
4) Above 50 HP up to 70 HP 160.00
5) Above 70 HP up to 90 HP 200.00
6) Above 90 HP up to 100 HP 240.00
7) Every HP or fraction thereof above 100 HP.. 2.00
j) Other internal combustion engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, per unit:
1) Up to 10 HP 80.00
2) Above 10 HP up to 30 HP 140.00
3) Above 30 HP up to 50 HP 200.00
4) Above 50 HP up to 70 HP 260.00
5) Above 70 Hp up to 90 HP..... 320.00
6) Above 90 HP up to 100 HP 380.00
7) Every HP or fraction thereof above 100 HP. 2.00
k) Other machinery or equipment for commercial/industrial use not elsewhere specified, per unit:
1) Up to 1/2 HP 6.00
2) Above 1/2 HP up to 1 HP 20.00
3) Above 1 HP up to 3 HP 40.00
4) Above 3 HP up to 5 HP 60.00
5) Above 5 HP up to 10 HP 80.00
6) Above 10 HP up to 20 HP 100.00
7) Above 20 HP up to 30 HP 120.00
8) Above 30 HP up to 40 HP 160.00
9) Above 40 HP up to 50 HP 200.00
10) Above 50 HP up to 60 HP. 240.00
11) Above 60 HP up to 70 HP 280.00
12) Above 70 up to 80 HP 320.00
13) Above 80 HP up to 90 HP 360.00
14) Above 90 HP up to 100 HP 400.00
15) Every HP or fraction thereof above 100 HP.. ..... 2.00
l) Preasure vessels, per cubic meter or fraction thereof..... 30.00
m) Pneumatic tubes, conveyors, monorails for materials handling, per lineal meter or fraction thereof..... 2.00
n) Testing/calibration of pressure gauge, per unit. 20.00
o) Gas meters:
Each gas meter tested, proved and sealed:
1) Up to 10 lights 12.00
2) Above 10 lights up to 50 lights 16.00
3) Above 50 lights up to 100 lights..... 24.00
4) Above 100 lights 40.00
p) Every inspection of mechanical rides used in amusement centers or fairs, such as ferris wheels, merry-go-rounds, roller coasters and the like, per unit 20.00
q) Compressed air, institutional and/or industrial gases, per outlet. 5.00

Section 122. 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 health and safety 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 specifications 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 29 - COMMON PROVISIONS APPLICABLE TO BUILDING, OTHER CONSTRUCTION AND MECHANICAL PERMITS/CERTIFICATES

Section 123. Payment of Fee. - All fees mentioned in this Code shall be paid to the City Treasurer of Quezon City before the issuance of the Mechanical Permit.

Section 124. Administrative Sanctions. Non-issuance, suspension, revocation and/or invalidation of mechanical/construction permits and certificates of operation;

a) Imposition of surcharge or penalty;

b) Imposition of installation/operation stoppage order; and

c) Imposition of administrative fines.

Section 125. 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 one hundred twenty (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 at all times a logbook at the jobsite of the progress of construction/installation work.

Section 126. 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 shall 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 127. Imposition of Administrative Fines. - The City Engineer shall 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 Building Permit;

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

c) Using or operating 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 128. 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; 3) non-compliance with order to abate or demolish unsafe mechanical installation.

Fines in Pesos

	Light Violations	Less Grave Violations	Grave Violations
First Notice	P 100.00	P 1,000.00	P 2,000.00
Second Notice	100.00	2,000.00	3,000.00
Final Notice	100.00	3,000.00	5,000.00

Section 129. 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 130. 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 30 - SANITARY INSPECTION AND HEALTH CERTIFICATE FEES

Section 131. Sanitary Inspection Fee. - Every owner/operator of business, industrial, commercial, or agricultural establishments, accessorias, buildings or houses for rent shall secure sanitary certificate or permit for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public upon payment to the 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 hospitals 225.00
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 accommodation 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, printing, publishing, tailoring, barbering, and other similar services. 350.00
t) Funeral parlors 400.00
u) Retailers and other establishments not included in the above 100.00

In 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.

v) Occupancy sanitary permit fees shall be imposed on newly constructed buildings/dwelling houses, as follows:
1) Residential .....P 100.00
2) Commercial 200.00
3) Industrial 300.00

During the processing of the Building Permit, application for the same should pass through the City Health Officer.

Section 132. Health Certificate Fee.- All persons employed in business establishments engaged in food, entertainment, and personal services are required to undergo regular medical and physical examination given by government hospitals, medical clinics,and those private hospitals and medical clinics that maybe accredited for the purpose. Based on the favorable results of the medical and health examination and upon payment of an annual fee of twenty pesos (P20.00) to the City Treasurer, the applicant shall be issued a chronologically numbered and serialized health certificate. The City Health Department shall keep a file copy of the results of the medical and physical examination.

ARTICLE 31 - POLICE CLEARANCE FEES

Section 133. - Clearance Police Fees. - The following police clearance fees shall be collected for each issuance thereof:
1) For employment, scholarship, study grant for other purposes not herein specified.....P 10.00
2) For firearms permit application.. .....200.00
3) For a change of name..... 50.00
4) For passport or visa application.....100.00
5) For application for Filipino citizenship... ..... 500.00
6) Certification that the document is a certified true copy 10.00
In addition to the above fees, the following service charges shall be collected:
7) Verification fee 10.00
8) Finger printing 30.00
9) Photo, if taken by the agency.....15.00

Any renewal of police clearance certificate shall be charged the same rate as above, except those renewed within a year upon request of the party to whom the same was issued which shall be charged fifty percent (50%) of the regular rate.

Section 134.- Exemption. - The fee shall not be collected from officials and employees of local and national government whose requests are related to official business.

Section 135. - Payment of Fees. - The fees shall be paid to the City Treasurer or his duly authorized deputies upon issuance of an order of payment made after the application or police clearance was presented.

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

Section 136. 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
(a) For the first 10 hectares ..... P 75.00
(b) For every additional hectare or fraction thereof 25.00
2) Final processing fees
(a) Subdivisions having a density of 66 to 100 families/gross hectare, or a fraction thereof .....P 225.00
(b) Subdivisions having a density of 21 to 65 families/gross hectare, per hectare or a fraction thereof .. 300.00
(c) Subdivisions having a density of 20 and below families/gross hectare, per hectare or a fraction thereof 400.00
(d) 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
(a) Per square meter of the total land area . ..... P 2.00
(b) 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
(a) Per square meter of the total land area . ..... P 2.00
(b) 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:
(a) Subdivisions having a density of 66 to 100 family lots/gross hectare, per saleable lot P10.00
(b) Subdivisions having a density of 21 to 65 family lots gross hectare per saleable lot 25.00
(c) Subdivisions having a density of 20 family lots and below/gross hectare, per saleable lot..... 40.00
(d) Additional fee on floor area of house/building sold with lot per square meter 3.00
2) Registration of License to Sell Condominium Project:
(a) For condominium project, serving the low income group a processing fee of per square meter of saleable area . .....P 2.00
(b) For condominium project, serving the middle income group a processing fee of per square meter of residential area 3.00
(c) For condominium project, serving the high income level a processing fee of per square meter of residential area 5.00
(d) For commercial areas in condominium projects serving the middle and high income group, per square meter... ..... 8.00
d) Final Inspection Fees and Insurance of Certificate of Completion:
1) Subdivisions
(a) Having a density of 66 to 100 family lots/hectares . .....P 120.00
(b) Having a density of 21 to 65 family lots/hectares.... ..... 180.0
(c) 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 of 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 fees:
(a) For the first 5 hectares..... 70.00
(b) For every additional hectare or fraction thereof 15.00
2) Final processing fees:
(a) Industrial subdivision, per square meter of the total land area 1.00
or
per hectare or fraction thereof.. .....415.00
3) Alteration of Plans Fees: ..... same as final processing fees
4) Registration and License to Sell:
(a) Per square meter of the saleable land area 1.00
(b) Certificate of registration 65.00
(c) License to sell certificate 70.00
(d) UPLR of P10.00 for a total fee of P1,000.00
(e) 1% of the total fee for over P1,000.00
5) Final Inspection Fees and Issuance of Certificates of Completion:
(a) Industrial subdivisions per hectare or fraction thereof..... 25.00
6) Approval of Subdivision Plan:
(a) Preliminary Processing Plan:
For the first 10 hectares 70.00
For every additional hectare or fraction thereof 15.00
(b) Final Processing Fees:
Subdivisions having a density of 66 to 100 families/gross hectare, per hectare or fraction thereof 200.00
Subdivisions having a density of 21 to 65 families/gross hectare, per hectare or fraction thereof 265.00
Subdivisions having a density of 20 and below families/gross hectare, per hectare or 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
7) Registration and License to Sell Subdivision/ Condominium Project:
(a) Registration and License to Sell Subdivision
Subdivision having a density of 66 to 100 family lots/gross hectare, per saleable lot 10.00
Subdivision having a density of 20 family lots and below/gross hectare, per saleable lot 40.00
Subdivision having a density of 21 to 65 family lots gross hectare, per saleable lot 20.00
Additional fee on floor area of houses/buildings sold with the lot, per square meter 5.00
8) Final Inspection Fees and Issuance of Certification of Completion
(a) Subdivisions:
Having a density of 66 to 100 family lots/hectare 120.00
Having a density of 20 to 65 family lots/hectare 180.00
Having a density of less than 20 family lots per hectare 240.00
(i) Condominium Concept
1) Approval of Condominium Plan:
(a) Preliminary processing fees 70.00
(b) 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
(c) Alteration of Plan Fees ..same as processing fee
(2) Conversion of existing structure of condominium:
(a) Per square meter of the total land area. 00
(b) Per square meter of floor area of the building 1.00

Section 137. Review of Plans. - A committee composed of the City Engineer/Building Official, as Chairman, City Architect and City Planning and 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 138. 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/Filing Fee - For every application for locational clearance irrespective of whether approved or not, motions for reconsideration, reclassification and for filing of complaint, 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 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 clearance:
1) Residential (Single detached and duplex type).....P0.45/sq.m. of total floor area (TFA) Commercial activities which shall not exceed thirty percent (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 TFA
3) Industrial establishment...P1.50/sq.m. of TFA
4) Institutional (schools, hospitals, etc.) .....P0.75/sq.m. of TFA
5) Memorial parks/cemeteries..P0.15/sq.m. of TFA
6) Agro-Industrial
(a) Manufacturing... .....P1.50/sq.m. of TFA
(b) Non-manufacturing.....P0.75/sq.m. of TFA
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 total land area (TLA)
10) Yards utilized for industrial purposes.. .....P0.70/sq.m. of TLA
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 approved applications.
15) Government projects except government owned or controlled corporation are exempted from paying the prescribed fees.

Section 139. Application and Certification. - Applicants for locational clearance for 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 140. 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 (ROADS AND WATERWORKS)

Section 141. 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.
a) Processing fee:
1) Poles and house connections P20.00
2) All other excavations 50.00
b) Excavation permit fee:
1) For 50 lineal meters or less 200.00
2) Over and above 50 lineal meters.....10.00/l.m.
3) Concrete curbs, for every lineal meter or fraction thereof 400.00
4) For installation of wooden/concrete poles 25.00/pole
c) Deposit for Restoration and Maintenance Work
Per sq.m. or fraction thereof
1) Concrete-paved streets
(a) 9" thickness 500.00
(b) 8" thickness. 450.00
(c) 7" thickness 400.00
(d) 6" thickness. 350.00
(d) 4" thickness.. .....300.00
2) Asphalt-paved streets.. ..... 300.00
3) Macadam-surfaced street 200.00
4) Concrete sidewalk. 400.00
5) Curb and gutter.....300.00/l.m.
6) Concrete curbs.....200.00/l.m.
(a) 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.
(b) 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 shall be made refundable one (1) month after the expiration of a one (1) year period.
For restoration works to be undertaken by contract, the contractor shall post a guaranty bond equivalent to the computed restoration cost. A certified xerox copy of the guaranty bond posted to the implementing agency is acceptable. (c) For individual connections, a cash payment for restoration works shall be made to the City government.

Section 142. 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 143. Conditions for Permit. - The permit to undertake

excavations shall contain, among others, 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 approved by the City Engineer.

Section 144. Exercise of Supervision. - All excavation works shall be under the supervision of the City Engineer to ensure compliance with the installation plans and other conditions in the permit.

Section 145. Excavation Affecting Adjoining Properties.

a) 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.

b) 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.

c) 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 said premises 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 146. Excavation Affecting Adjoining Structures.

a) Excavations more than four (4) feet deep - Whenever an excavation is carried to the depth of more than four (4) feet below the curb, the person causing the excavation to be made shall seek consent to enter the premises of adjoining structures at all times. If granted the consent of the owner adjoining structures to enter, he shall, 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 not granted to the person causing the excavation to be made, it shall be the duty of the owner not granting 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.

b) 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 them from injury and support them 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 147. Appropriate Markers and Guards.

a) 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.

b) 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 excavator with permit shall assume fully all liabilities for such death, injury or damage arising therefrom. For this purpose, the excavator with permit shall purchase insurance coverage to answer for third party liability.

Section 148. Insertion Prohibited. - All excavations passing through canals and insertions through drainage or sewer pipes are strictly prohibited.

Section 149. Private Roads, Passageways, and Sidewalks. - 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 the standard specifications prescribed by the City.

Section 150. Time of Payment and Surcharge for Late Payment.- The fees imposed in this Article shall be paid to the City Treasurer 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 percent (2%) interest per month of the processing and excavation fees imposed in this Article shall be collected from any person or entity which commenced to dig or excavate before the permit was 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 and acceptance of the application for Excavation Permit, no surcharge or penalty shall be imposed.

Section 151. 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 in a conspicuous place in project site;
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 place in project site.
2) Not 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 Not Grave Grave
Minimum P100 500 1,000
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 152. 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 more often than once a year.

Section 153 .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 154. 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 155 Imposition of Fees. - The following fees shall be collected for the corresponding services rendered by the City Civil Registrar.

a) Marriage Fees :
1) Sale of application forms for marriage license (one set) P20.00
2) Filing fee 30.00
3) Marriage license 50.00
4) Marriage solemnization fee 20.00
b) Registration Fees on the Status of Person:
1) Per registration of marriage contract 30.00
2) Per guardianship or custody of minor 200.00
3) Per registration of a legal separation 200.00
4) Per registration of annulment of marriage 200.00
5) Per registration of divorce 200.00
6) Per registration of a naturalization 400.00
7) Decree of adoption (foreign and local) 400.00
8) Judicial order for correction of entry 200.00
9) Per registration of name. 100.00
10) Per registration of aliases 300.00
11) Per affidavit or oath of allegiance of a wife and/or children of citizen 100.00
12) Election of Filipino citizenship 1,000.00
13) Emancipation of minor 200.00
14) Judicial recognition, determination or acknowledgment of paternity or affiliation 100.00
15) Late registration of birth, marriage, or death.. ..... 100.00
16) Per registration of supplementary reports/or documents as additional data 50.00
17) Per registration of other legal document 100.00
c) For the Issuance of Certified True Copies/ Certification of any Registered Document:
1) Document authentication per page, per copy 50.00
2) Marriage contract 30.00
3) Birth and death certificate of registration, etc. per page, per copy 20.00
4) Other registered records/documents per page, per copy 20.00
5) Certification of civil status 50.00
6) Certification of no records 20.00
7) Photocopy of documents on file, per page 20.00

Section 156. Time of Payment. - The fees shall be paid to the City Treasurer, upon order of payment issued by City Civil Registrar, before the release of the document.

Section 157. Exemption. - The herein prescribed fees shall not be collected on certifications/certified copies of documents for official use at the request of a court or government office.

ARTICLE 36 - CEMETERY FEES

Section 158. Cemetery Fees. - The following cemetery fees shall be collected for the use of cemetery lot or grave:

a) Permit Fees for Cadaver Disposition :
1) Registration P50.00
2) Burial permit 50.00
3) For exhumation of cadaver 75.00
4) For removal of cadaver 75.00
5) Entrance from other municipality/city 200.00
6) Transfer to other municipality/city 100.00
7) Cremation 50.00
b) Rental Fees for Public Cemetery Lot or Grave, per annum:
1) For each niche or plot for five years (child).. ..... P500.00
2) For each niche or plot for five years (adult) 500.00
c) Rental Fee for Use of Chapel:
1) For less than an hour ..... Free
2) For deposit of a body in its urn or cask, per day 50.00
3) For the care of a lot or plot, per year..... 100.00

Section 159. 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, niche, or plot shall be declared vacant. The remains shall be deposited in graves, niches or jars as may be expedient, with proper identification.

ARTICLE 37 - SECRETARY'S FEES

Section 160. Imposition of Fees. - There shall be collected the following fees from all 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 any other 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 Schools Forms 137 or 138; permanent records, and report card... ..... 20.00
(a) For the issuance of local certificate of tax clearance certificate for passport.. ..... 15.00
For presentation in court..... 5.00
For all other purposes 5.00
(b) Registration of any other legal document for record purposes 20.00
(c) Certified true copy of documents 10.00

Section 161. Time of Payment. - The Secretary's Fee shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

ARTICLE 38 - SLAUGHTER AND PERMIT FEE

Section 162. 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:

1) Permit Fees
Large cattle, per head ..... P 2.50
Hogs, per head 1.50
Goats, sheeps, and the like, per head 1.50
Fowls, per head..... .10
2) 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 10
Others, per head 10
3) Corral Fee:
Large cattle, per head..... P5.00/day
Hogs, per head.. ..... 3.00/day
Goats, sheeps and the like, per head..... ..... 10/day
Others, per head.. ..... .50/day
4) 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
5) Inspection fee for all meat slaughtered outside and brought in to Quezon City:
Large cattle, per head..... 15.00
Hogs, swine, per kilo 10.00
Goats, sheeps, and the like.. ..... 5.00
Fowls, per head..... .10/day
Others ..... .10/day

Section 163. 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 164. Permit to Slaughter. - Before any animal or fowl is slaughtered for public or private consumption, a Permit therefor shall be secured from the City Veterinarian and the corresponding fees prescribed herein shall be collected by the City Treasurer.

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

Section 165. Imposition of Fees.- There is hereby imposed a fee on signs, signboards, billboards, or advertisements, at the rates prescribed hereunder:

Fee/annum
1) Billboards or signboards for advertisements of business, per square meter or fraction thereof:
Single faced P15.00
Double faced 30.00
2) Billboards or signs for professionals, per square meter or fraction thereof 12.00
3) 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 13.50
4) Advertisement by means of placards, per square meter of fraction thereof.. ..... 13.50
5) Advertisements for business or profession by means of slides in moviehouses or theaters, payable by owners of moviehouses, theaters, annually 150.00
6) Advertisements for business or profession by means of film exhibition payable by owners or operators of moviehouses, or theaters, annually..... 1,200.00
In addition to the fees provided under Items 1) and 2) of this Section, for the use of electric or neon lights in billboards, per square meter or fraction thereof..... 15.00
7) Mass display of signs Tax Per Quarter
From 100 to 250 display signs. ..... P 450.00
From 251 to 500 display signs. 675.00
From 501 to 750 display signs. 825.00
From 751 to 1,000 display signs. 1,050.00
For more than 1,000 display signs. 2,250.00
8) Advertisements by means of vehicles, balloons, kites, etc.
Per day or fraction thereof 60.00
Per week or fraction thereof. 90.00
Per month or fraction thereof 120.00
9) Advertisements by means of promotional sales (house to house), per day per person 750.00

Section 166. - 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 times as may be determined by regulation and renewable on or before January twenty (20) of each year.

Section 167. - Requirements . - Any person desiring to display signs, signboards, billboards, or advertisements shall file an application with the Business Permits and License 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 168. - 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; provided, however, that the provisions of the Cockfighting Law shall be applicable.

Section 169.- Imposition of Fees. - The following fees shall be paid to the City Treasurer.

1) Mayor's permit fee P10,000.00
2) Plasada 1%
3) Soltada:
(a) Regular/ordinary ..... 50.00 per fight
(b) Special cockfight and derby not more than one (1) day..... 75.00 per fight
(c) Derby with more than one (1) day ..... 200.00 per fight
4) Other permit fees Annual Fee
(a) Promoter 1,000.00
(b) Pit Manager 500.00
(c) Referee or sentenciador 300.00
(d) Bet manager (kasador) 250.00
(e) Bet taker (kristo) 200.00
(f) Gaffers (mananari) 100.00
5) Special permit fees for special cockfight shall be paid:
(a) International derby..... P10,000.00 per fight
(b) Special cockfights with no derby..... 1,000.00
(c) Special cockfights with one (1) day derby .. 2,000.00
(d) Special cockfights with more than one (1) day..... 4,000.00

Section 170. - Time of Payment. - The fees imposed under Item 4) above shall be paid within the period prescribed. While Items 2 and 3 above shall be paid within the first twenty (20) days of the month next following.

ARTICLE 41 - PERMIT FEES FOR FIRING RANGE

Section 171. Imposition of Fees. - Every person or entity who shall establish, 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 ..... P 500.00
6 - 10 firing ranges 1,000.00
more than 10 firing ranges 2,000.00

Section 172. - Administrative Provisions.- a) The prerequisites of law relative to the establishment, operation, and maintenance of firing ranges 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 ranges to ensure that the standard specifications relative to public safety are strictly complied with.

Section 173. - 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 174. - Imposition of Fees. - Every person or entity who shall use cold storage units and ice plants 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 the following total cold storage capacity:

Not exceeding 5 cu.m..... P 200.00
Over 5 to 15 cu.m..... 350.00
Over 15 to 25 cu.m..... 600.00
Over 25 to 35 cu.m..... 1,000.00
Over 35 to 50 cu.m..... 1,500.00
Over 50 cu.m..... 2,000.00

Section 175. - 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 LUMBERYARDS

Section 176. 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 fee of five hundred pesos (P500.00)

Section 177. - 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 178. 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 in coordination with the City Fire Marshal and pay the corresponding fees:.

a) Flammable liquids:
1) With flash point at 20 degrees F or below such as gasoline and other carbon besolphide, naphta, 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

2) With flash point at above 20 degrees F and below 70 degrees 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

3) With flash point at above 70 degrees F up to 200 degrees 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

4) With flash point of over 200 degrees F when subject to spontaneous ignition or is artificially heated to a temperature equal to 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

b) 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

c) Combustible solids:
1) Calcium Carbide:
Over 10 up to 20 kg..... 33.75
Over 20 up to 50 kg..... 45.00
Over 50 up to 500 kg..... 90.00
Over 500 up to 1,000 kg..... 135.00
Over 1,000 up to 5,000 kg..... 180.00
Over 5,000 up to 10,000 kg..... 225.00
Over 10,000 up to 50,000 kg..... 337.50
Over 50,000 kg. 450.00
2) 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
3) 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

4) 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

5) 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

6) 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 179. 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 180. - Imposition of Fees. - Any person or entity who shall operate pay parking areas within Quezon City shall first secure a special permit from the Office of the City Mayor through the Business Permits and License Office and in the 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 at the rate of one peso (P1.00) per square meter per annum, provided that the total fee shall not exceed ten thousand pesos (P10,000.00).

ARTICLE 46 - FIRE INSPECTION FEE

Section 181. - Imposition of Fees. - Any person, natural or juridical, who uses or occupies any building or structure or who shall keep or store at his 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 Marshal, and pay the corresponding annual fees therefor as follows:

a) For the use or 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 establishments, retailers/wholesalers, 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 inns, motels, boarding houses, per unit/chamber/ room 50.00
8) Offices of professionals 50.00
b) Storage Occupancies
1) Lumberyards 200.00
2) Combustible solids.. ..... 200.00
3) Flammable liquids 200.00
4) Flammable gases 200.00
5) Warehouse (highly combustible materials).. ..... 150.00
6) Warehouse (low combustible materials)..... 100.00
7) Parking garage..... 100.00
8) Cold storage. 150.00
9) Grains and foods. 100.00
10) Others 50.00
c) Processing of Building Plans
1) Residential 50.00
2) Commercial.. ..... 100.00
3) Industrial..... 100.00
4) Others 50.00
d) For storage handling and/or use/installation of liquefied 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. up to 2,000 gals. 200.00
3) For storage of 2,000 gals up to 5,000 gals. of water capacity. 400.00
4) For storage of 5,000 gals. up to 50,000 gals. of water capacity. 1,000.00
5) For storage of 50,000 gals. up to 200,000 gals. of water capacity. 1,500.00
6) For storage of 200,000 gals. up to 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
c) For liquefied gas installation not in bulk:
Fee Per Annum
1) 5 up 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 182. Time of Payment. - The fees imposed in this Article shall be paid to the City Treasurer within thirty (30) days after the inspection has been conducted for the purpose of securing a permit.

Section 183. - Administrative Provisions. - The City Engineer, in coordination with the City Fire Marshal, 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 his judgement, the location or 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 proper storage and care within twenty four (24) hours from receipt of the order.

a) No permit shall be issued for the conveyance of gun powder, dynamite explosives, 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 Marshal as a fire hazard to adjoining establishments shall be removed or renovated in accordance with the applicable rules and regulations within thirty (30) days from receipt of the order from the City Engineer or City Fire Marshal, for buildings whose assessed value does not exceed five thousand pesos (P5,000.00.). For buildings whose assessed value 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 47 - OTHER REGULATORY FEES

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 fifteen pesos (P15.00) per bicycle and fifty pesos (P 50.00) per pedicab 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 game within the City without first obtaining a permit from the City Mayor, for which a fee of one hundred pesos (P100.00) shall be paid. Such 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. Such permit shall be renewable on or before the anniversary date thereof. Failure to

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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 48 - HOSPITAL CHARGES

Section 188. - Imposition of Charges. - The rate of fees prescribed herein shall be charged by the Quezon City General Hospital:

a) For accommodation and subsistence:
1) Suite P800.00/day
2) Single private room w/aircon 500.00/day
3) Single private room w/o aircon 350.00/day
4. Semi-private wards 180.00/day
b) For out patient services:
1) Physical examination, consultation, and prescription, excluding laboratory and other special examinations 18.20
2) Hypodermic, instramuscular injection, excluding medicine 3.90
3) Intravenous injection excluding medicine 10.40
4) General surgical dressing Small 6.50
Medium 7.80
Large 9.10
5) Vaginal, and urethral treatmment.... .... 19.50
6) Refraction, fundus examination, or perimetry 23.40
7) Internal examination, pelvic 23.40
8) Suturing of wounds (small laceration).. .... 32.50
9) Excision of masses (big and small) 26.00
10) Circumcision 26.00
11) Internal examination 6.50
12) Cul de centesis 26.00
13) Cervical biopsy 26.00
14) Peri-heat/day 6.50
15) Shaving 6.50
16) Pereneal flushing. 6.50
17) Femoral tap. 13.00
18) Exchange transfusions without medicine and medical supplies 65.00
19) Proctoscopy.... .... 26.00
20) Cut down with CVP.... .... 65.00
21) Cut down. 26.00
22) Enema 6.50
23) Steam inhalation/day 6.50
24) Nebulizers/day 6.50
25) Cord dressing 133.00
26) Hi-rectal tubing insertion 6.50
27) Phototherapy 6.50
28) Psychological testing 26.00
c) For special services:
1) Blood transfusion and/or venoclysis (closed) 19.00
2) Blood transfusion and/or venoclosis (open) 26.00
3) Electric shock treatment 104.00
4) ECG 169.00
5) Stomach lavage. 19.50
6) Lumbar puncture. 19.50
7) Application strap adhesive. 26.00
8) Insulin shock treatment.. .... 52.00
d) For dental treatment
1) Extraction per tooth, excluding anesthesia
(a) simple. 23.40
(b) 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
e) Ambulance fees shall be P65.00 plus P 6.50 per kilometer
f) Miscellaneous fees:
1) Electric fan per day 6.50
2) Electricity for fan per day 6.50
3) Electricity for TV per day 13.00
4) Oxygen - Local cost plus twenty percent (20%) surcharge
5) Medical Certificate 13.00
g) Operating Room, Delivery Room Fees:
1) Minor Operation 422.50
2) Medium Operation 539.50
3) Major Operation 1,397.50
4) Normal Delivery 422.50
5) Abnormal Delivery 539.50
6) Ceasarian Section 1,397.50
7) Anesthesia - local 26.00
Spinal 45.50
Spinal, fractional continuous 84.50
General (anesthesia, drugs, and gases included) 1st hour 117.00
Every hour 58.50
Trilen whiffe 19.50
Ether, open drop 58.50
h) Laboratory Fees
1) Blood Banking
(a) Blood typing (ABC typing) 52.00
(b) ABO Typing 52.00
(c) RH blood typing 78.00
(d) X-matching 78.00
(e) Direct Coomb's 52.00
(f) Hemolysis 13.00
(g) Transfusion reaction study 62.40
2) Serology and imuno Hematology
(a) VDRL 104.00
(b) C-reactive protein 39.00
(c) Infectious mononucleosis test 39.00
(d) Widal complete 195.00
(e) R.A. test 45.50
(f) Anti-streptolosis O titer 78.00
(g) Agglutination test L.E. 104.00
(h) Agglutination test for amoeba 45.50
(i) Agglutination test for Schistosomiasis 45.50
(j) Well Felix Reaction 65.00
(k) Alpha Feto Protein 156.00
(l) Pregnancy test 104.00
(m) Hepatitis B Serum Markets
(n) HBsAg (EIA) 156.00
(o) HbsAg (RPHA with absortion) 156.00
(p) Anti-HBs. 195.00
(q) Anti-HBc 208.00
(r) HBeAg/Anti-HBe 260.00
i) PACKAGE:
1) 2 markers HBsAg, HBeAg/Anti-HBe 390.00
2) 3 markers (HBsAg, Anti-HBs, Anti-HBc 520.00
3) 4 markers (HBe-AG, Anti-HBs, Anti-HBc) 780.00
4) Hepatitis A: Anti-HAV 1 gm 325.00
5) Hepatitis C: HCV 520.00
6) HIV Antibody *
7) HIV Ab (EIA) 260.00
8) HIV Ab (PA) 195.00
9) HIV Ab Supplemental (WB) 1,040.00
j) Hematology:
1) CBC 78.00
2) Hemoglobin determination 26.00
3) RBC 52.00
4) WBC 52.00
5) Differential count 59.15
6) Sedimentation rate 31.40
7) Hematocrit 65.00
8) Reticulocyte count 32.50
9) Platelet 104.00
10) Prothombin time 78.00
11) Clotting and bleeding time 65.00
12) Bone Marrow 135.20
13) L.E. cells 104.00
14) Malaria, Filrial Smear 65.00
k) Clinical Microscopic-Urinalysis
1) Routine urinalysis 39.00
2) Acetone and other ketones 26.00

* Service not yet available.

3) Addis count 26.00
4) Bile 39.00
5) Urinobilinogen 39.00
6) Albumin 13.00
7) Sugar 19.50
8) Protein quantitative 32.50
9) Urea Nitrogen quantitative 26.00
10) Uric Acid quantitative 52.00
11) Seminal fluid analysis 52.00
l) Stool Examination :
1) Routine fecalysis 39.00
2)Special for ova, smear for E. Histoylica cyst and tropozote 39.00
3) Occult blood 32.50
4) Bile 39.00
5) Urobilinogen 39.00
m) Clinical Chemistry:
1) Amylise lipase 45.50
2) Bilirubin 104.00
3) Serum chloride 104.00
4) Cholesterol 78.00
5) Creatinine 78.00
6) Glucose 78.00
7) Alkaline Phospatase 104.00
8) SGOT, SGPT 84.50
9) Acid Phospatase 84.50
10) Sodium, Clcium, Chloride 78.00
11) Total Protein 104.00
12) Gastric Analysis 58.50
13) Triglycerides 117.00
n) Fluids
1) CSF cell count 109.85
2) Protein sugar 117.00
o) Microbiology
1) AFB Stain 65.00
2) Gram Stain 65.00
3) AFB Smear 39.00
4) Routine Culture 104.00
5) Culture and Sensitivity Test 195.00
p) Special Laboratory Procedures:
1) Cytology 65.00
2) Histopathology, surgical tissue small 78.00
3) Frozen section 234.00
4) Radical surgery specimen 130.00
5) Gross examination only 19.50
6) Complete autopsy-gross and microscopic 546.00
7) Formalin - Ether concentration 65.00
8) Merthiolate - Iodine formalin concentration 65.00
9) Filaria blood examination 65.00
10) Schistosomiasis COPT 65.00
q) Isoltion & identification of :
1) Enteropathogenic escherichia coil 130.00
2) Campylobacter 130.00
3) Aeromonas 130.00
4) Plesimonas 130.00
5) Yersinia 130.00
r) Specie identification from bacterial isolates for:
1) Salmonella 130.00
2) Shigella 130.00
3) Vihrio Cholera 130.00
4) Vibrio Paranemolyticus 130.00
s) Anatomic Pathology:
1) Cytology 65.00
2) Surgical Pathology 97.50
3) Special Stain 195.00
t) Referral professional Fee
1) Cytology 130.00
2) Surgical w/ 1-2 slides 195.00
3) Surgical w/ multiple slides 260.00
u) Water Analysis: (per sample)
1) BOD 650.00
2) Physical and chemical examination 214.50
3) Water Bacteriology 65.00
4) Waste Water 65.00
5) Bacterial Density .... 390.00 + 32.50
6) Particulate Sampling and Testing (microscopic) .... 260.00 + 130.00
v) Special Test:
1) Osmotic fragility test 104.00
2) Ham test 65.00
3) Special staining:
4) Peroxide stain 65.00
5) LAP 65.00
6) Sudam Black 65.00
7) Dual Esterase 65.00
w) Radiological Fees:
1) 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
2) NECK
Cervical 143.00
Neck *
Foreign body *
3) 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
4) 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
5) 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

* Service not yet available

6) URINARY TRACT
KUB 104.00
IVP 104.00
Retrograde 448.50
Cystogram 357.50
Urethrogram *
Fistulogram *
7) OBSTETRICAL STUDY
Fetal Parts 325.00
Pelvimetry 253.50
Hystero-salphingography 325.00
8) 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 *
x) Ultra Sound Rate:
1) Liver Gallbladder Pancreas 260.00
2) Pelvis 208.00
3) Kidney 279.50
4) Thyroid 208.00
5) Breast 208.00
y) Other Special Examination .
1) Myelography 682.50
2) Tenography 689.00
z) General
1) Internal examination 19.50
2) Cul de centesis 26.00
3) Cervical biopsy 26.00
4) Peri - heat/day 6.50
5) Shaving 6.50
6) Pereneal Flushing 6.50
7) Femoral Tap 13.00
8) Exchange Transfus w/o medicine and medical supplies 65.00

* Service not yet available.

9) Proctoscopy 26.00
10) Cut down w/ CVP 65.00
11) Cut down 26.00
12) Enema 6.50
13) Steam inhalation/day 6.50
14) Nebulizers/day 6.50
15) Cord Dressing 13.00
16) Hi-rectal tubing insertion 6.50
17) Phototherapy 6.50
18) Psychological testing 26.00

Section 189 - Change in Rates. - The charges herein prescribed are subject to change through the issuances, circulars and administrtive orders of the Department of Health, Philippine Medical Care Commission and Employees Compensation Commission.

ARTICLE 49 - PUBLIC MARKET RENTALS AND FEES

Section 190. - Application. - There is hereby imposed on every person who desires to occupy or is actually occupying space and/or stall in Quezon City public markets a market rental fee.

Section 191. - Market Section. - The vendors in each market shall be grouped into different sections in accordance with the goods, wares or merchandise sold therein as follows:

1) Meat Section - All kinds of fresh meat permitted by the City Veterinarian to be 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 wares, utensils, and other household articles, handbags, bags, school and office supplies.
4) Vegetables and Fruits Section - All kinds of vegetables and fruits and 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 Stores Section - All kinds of cakes, like biscuits, crackers, etc., butter, cheese, confectioneries, candies, canned goods, sugar, nuts, sauce, onions, garlics, potatoes, eggs, toilet articles, sausages, corn, mongo, starch, 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 192. - Imposition of Fees. - a) The market fees for fixed stalls, booths, and tiendas as prescribed herein as follows:

Section Rate

1) Meat .....P 50.00 per sq.m./month
2) Fish .....50.00 per sq.m./month
3) Dry goods .....25.00 per sq.m./month
4) Vegetable and fruits .....30.00 per sq.m./month
5) Rice, corn and others and dried/salted fish .....25.00 per sq.m./month
6) Poultry .....40.00 per sq.m./month
7) Flower shop .....15.00 per sq.m./month
8) Groceries .....25.00 per sq.m./month
9) Genral merchandise .....25.00 per sq.m./month
10) Eateries .....25.00 per sq.m./month
11) Special services .....50.00 per sq.m./month
12) Utility motor vehicle used in advertising products within 50-meter radius of the market
(a) Jeep .....10.00 per day
(b) Truck .....15.00 per day

Provided, however, that for the following stalls, an additional fee shall be collected as follows:

a) Front corner stalls - .....20% of the regular rate
b) Front stalls - .....15% of the regular rate
c) Inside corner stalls - 10% of the regular rate Provided further, that for an allowable extension of 45 cm., the fee to be charged shall be twice the regular rate. Any extension beyond the allowable 45 cm. shall be demolished by the Market Administrator.
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 brought to the market for sale on the basis of weight, bundle, sack, can, cartload, or other convenient unit of measure.

Section 193. - Time and Manner of Payment. - a) Stalls Fees - The stall fees imposed herein shall be paid to the Market Master through the Market Collector within the first twenty (20) days 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 - Market entrance fees shall be paid before the transient vendor or temporary stallholder shall begin to sell or dispose of his merchandise or commodity within the market premises.

Section 194. - 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, including any fee to be collected for the allowable 45 cm. extension.

Cash tickets shall be issued to transient vendor or temporary stall holder buying the same and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the assigned space or spaces of the market premises while in the hands of the original purchaser. If a transient vendor or temporary stall holder disposes his merchandise by wholesale to another vendor, the latter shall purchase 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 counter checking aginst his record of cash tickets issued by him for the day.

Section 195. - 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 public market without first paying the fee herein provided;

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

c) Failure 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 other qualified applicants.

Section 196. - New Rates for New Stallholders. - In case the City government shall establish a new market or an existing market is reconstructed, new rates shall be imposed on new stallholders by the Sangguniang Panlungsod.

When a new award is granted as a result of or pursuant to a vacancy resulting from the death or incapacity of an existing stallholder the rates prescribed in Section 192 shall be increased by one hundred percent (100%) except when the award is granted to an immediate member of the family of the stallholder.

ARTICLE 50 - PAY - PARKING CHARGES

Section 197. - 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 fraction thereof and two pesos (P2.00) for every additional hour 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 be charged ten pesos (P10.00) for the first two hours or fraction thereof and four pesos (P4.00) for every 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 owner, operator, or driver of motor vehicle who loses his parking fee ticket and seventy pesos (P70.00) in the case of trucks and buses.

Section 198. - Manner of Payment and Issuance of Parking Tickets - The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative, who shall issue the corresponding parking tickets thereof

ARTICLE 52. - STALLED VEHICLE TOWING CHARGES.

Section 199. - Deputies of the Traffic Bureau of the Quezon City Police 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 200. - 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 kilograms 1,000.00

Section 201. - Fines.- The owner or operator of a motor vehicle that fails or breaks down and causes obstruction to vehicular or pedestrian traffic in 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 in 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 breaks down or is involved in a vehicular accident should immediately notify the Traffic Bureau of the Quezon City Police Department. Failure to do so shall be punishable by an additional fine of fifty pesos (P50.00).

Section 202. - Impounding Charge.- An additional ten pesos (P10.00) impounding charge shall also be collected for each day or fraction thereof that the vehicle remains impounded.

Section 203. - Disposition of Proceeds.- Proceeds that may be realized from the implementation of this Article shall be divided equally between the duly accredited towing firm and the City government.

ARTICLE 52 - FEE FOR THE USE OF RECREATIONAL FACILITIES

Section 204. - Rate of Charges.- The City Treasurer through the 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
1) P 10.00 during daytime
2) 15.00 during nighttime
b) Basketball/Tennis/Pelota Court Fees
1) P 10.00 during daytime per game
2) P 15.00 per hour during nighttime
c) Skating Rink
1) P 3.00 for adult
2) P 2.00 for children
d) Bicycle Lane or Ground
1) P 3.00 for adult
2) P 1.50 for children

Section 205. - Deputies of the Treasurer.- For the purpose of collecting the fees prescribed under this Article, the City Treasurer, shall deputize 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 City Treasurer not later than the 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 Officers 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 206. - 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 require.

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

ARTICLE 53 - GENERAL PROVISIONS

Section 207. - 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 Philppine Constitution.

Section 208. - 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 209. - 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 receipts 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 210. - 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 the national wealth based on the following formula whichever will produce a higher share for the City :

1) Sixty five percent (65%) of one percent (1%) of the gross receipts or sales of the preceding calendar year; or
2) Sixty five 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 orcontrolled corporation would have paid if it were not otherwise exempt.

ARTICLE 54 - REMITTANCE AND MANAGEMENT OF CITY SHARE

Section 211. - Remittance of the Share of Quezon City Government.- The share of the City shall be released within five (5) days after the end of each quarter by the government agency or government-owned or-controlled corporation engaged in the utilization of the national wealth to the City Treasurer.

Section 212. - Examination of Books of Accounts.- The City Treasurer shall examine the books of accounts of covered national government agencies and government-owned or -controlled corporation 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 213. - Development and Livelihood Projects.- The proceeds from the share of the City pursuant to this Chapter shall be appropriated to finance city development and livelihood projects. Provided, 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 55 - COLLECTION AND ACCOUNTING OF CITY REVENUES

Section 214. - Tax Period and Manner of Payment. - Unless otherwise provided in this Code, the tax period for all local taxes, fees, and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

Section 215. Accrual of Tax. - Unless otherwise provided in this Code, all taxes, fees and charges accrue on the first (1st) day of January of each year.

Section 216. - 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 217. - 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 218. - Interests on Other Unpaid Revenues.- Where the amount of any other revenue due to the City, except voluntary contributions or donations, is not paid on the date fixed in this Code, or in the contract, expressed or implied, or upon the occurence of the event which has 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 219. 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 charges based on previous payment subject to 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 for the purpose, the Barangay Treasurer 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 the City Treasurer. Should the taxpayer 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 his 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 220. 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 of 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 but in no case shall the examination cover more than three (3) years, and shall be certified to by an 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 taxpayer whose books, accounts, and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

a) 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.

b. Administrative Penalty - Failure to present the books of accounts for examination shall subject the taxpayer to the penalty prescribed hereunder for each year, in addition to the other remedies provided for in this Code, and to whatever tax or fee as may be due based on the declared annual gross receipts/sales for the corresponding year :

	Less than	P 50,000.00	P 200.00
50,000.00	or more but less than	100,000.00	400.00
100,000.00	or more but less than	200,000.00	600.00
200,000.00	or more but less than	500,000.00	800.00
500,000.00	or more but less than	1,000,000.00	1,000.00
1,000,000.00	or more		1,500.00

Section 221. - Posting of Cash Bond.- Every pawnbroker, operator of private market/shopping center or amusement place where admission tickets are issued, including sponsors of premier showing and film showing, recruitment agency and operators of driving schools shall, before a license is issued, deposit with the City Treasurer a cash bond to guarantee payment of all taxes, fees and charges in the amount precribed hereunder :

a) Auctioner. 1,000.00
b) Pawnbroker 2,000.00
c) Private market/shopping center 5,000.00
d) Driving school 20,000.00

e) Recruitment agency :
1. Local 20,000.00
2. Foreign 50,000.00
f) Amusement place 5,000.00
g) Sponsor of premier show/film showing 5,000.00

Section 222. - 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 56 - CIVIL REMEDIES FOR COLLECTION OF REVENUE

Section 223. - City 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, enforced by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to that 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 224. - 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;

b) By levy upon real property and interest in or rights to real property;

c) By judicial action.
Either of these remedies may be pursued concurrently or simultaneously at the discretion of the City Mayor.

Section 225. - 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 (1) year of delinquencies, the City Treasurer or his deputy may upon issuance of three (3) written notices, within the period of two (2) months, seize or confiscate any personal property belonging to that person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee, or charge in question, together with any increment thereto incident to delinquencies and the expenses of seizure. In such a 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 certification 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 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 neces sarily 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 exceed ing 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, chattels, or effects distrained, a copy of which is signed by himself, to be left either with the owner or person from whom possession of goods, chattels or effects taken, or at the selling place of business of that person or 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 forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the city specifying the time and place of sale, and the articles 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 the 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 properties 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 on 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 the actual expenses of seizure and preservation of the property pending the sale, and no charge can 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 properties may, in like manner, be distrained until the full amount due, including all expenses is collected.

Section 226. - Levy on Real Property. a) After the expiration of three (3) years in the case of delinquent tax, fee, or charge not less than one hundred thousand pesos (P100,000.00) and after distraint on personal property had been instituted, any real property of the delinquent taxpayer may be levied. To this end, the City Treasurer shall make a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing on said certificate the description of the property upon which levy is to be 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, of the delinquent taxpayers or, in his absence from the Philippines, of his agent or the manager of a business in respect to which the liability arose, or if there be none, of 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 or 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 at the main entrance of the City Hall building and in a public and conspicuous place in the barangay where the real property is located and by publication once a week for three (3) weeks in a newspaper of general circulation in the City. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, the time and place of sale, the name of the taxpayer 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 Hall building, or on the property to be sold, or at any other place as determined by the City Treasurer conducting the sale specified in the notice of sale. Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod, and then 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 turned 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 of improvements thereon.

d) Redemption of Property Sold.- Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the City Treasurer of the total amount of taxes, fees, or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of 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.

e) Final Deed of Conveyance to 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 lien 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.

f) Purchase of Real Property by the City Government for Want of Bidder. - In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the 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.

g) 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 share of the barangay, whenever applicable.

Section 227. - 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 Assessment.- 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 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 partially meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the City Treasurer denies the protest wholly or partially 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 sixty (60) days as 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", where applicable. 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. thereof.
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 in Sec. 196 of the 1991 Local Government Code, no case or proceeding shall be maintained in any court for the recovery of any tax, fee or charge erroneously or illegally collected until a written claim for refund of tax 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.

ARTICLE 57. MISCELLANEOUS PROVISIONS

Section 228. - Publication of the Revenue Code.-Within ten (10) days after approval of this Code, a certified true copy of the same shall be published in accordance with the provisions of the 1991 Local Government Code.

Section 229. - Public Dissemination of this Code.- Copy of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

Section 230. - Withdrawal of Tax Exemption Privileges.- 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 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 materials prescribed by the Department of Education, Culture, and Sports 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 58. -GENERAL PENAL PROVISIONS

Section 231. - 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 232. - 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 233. 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 234. - Rules and Regulations.- a) Upon approval of this Code, the City Mayor shall, through an executive order, designate and convene an oversight committee as herein provided for. The said committee shall formulate and issue the appropriate rules and regulations necessary for the efficient and effective implementation of any and all provisions of this Code.
b) The committee shall be composed of the following:
1) City Administrator, who shall be the chairman;
2) Chairman, Ways and Means Committee;
3) Majority Floor Leader;
4) Minority Floor Leader;
5) City Treasurer;
6) City Assessor;
7) City Secretary;
8) Chairman, Revenue Task Force;
9) Vice Chairman, Revenue Task Force;
c) The committee shall submit its report and recommendations to the City Mayor within two (2) months after its organization.
d) A technical staff is hereby created to be composed of the following:
1) The other members of the Revenue Task Force;
2) Heads of departments in such number as the City Mayor may designate;
3) A secretariat to be chosen by the Chairman of the committee from among qualified employees of the City government.
e) The committee shall undertake an information campaign on this Code.
f) Funds needed by the committee shall be provided by the City Mayor from any available funds.

Section 235. Repealing Clause.- All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any of the provisions of this Code are hereby repealed or modified accordingly.

Section 236. - Effectivity.-This Code shall take effect on July 1, 1993.

Enacted June 22, 1993

HON. CHARITO L. PLANAS
Vice Mayor
Presiding Officer

Attested:

ATTY. EUGENIO V. JURILLA
City Secretary

APPROVED: June 23, 1993

HON. ISMAEL A. MATHAY, JR.
City Mayor