

**CITY ORDINANCE NO. 018-19, SERIES OF 2019,
ENTITLED: “AN ORDINANCE ADOPTING THE
REVISED REVENUE CODE OF THE CITY OF
TARLAC”**

Sangguniang Panglunsod
City Ordinance No. 018-19
Revised Revenue Code of Tarlac City

Table of Contents

	Table of Contents	Page No.
Chapter I	GENERAL PROVISIONS	1
Article A.	Short Title and Scope	1
Section	1.A.01 Short Title	1
Section	1.A.02 Scope and Application	1
Article B.	Construction of Provisions	2
Section	1.B.01 Words and Phrases Not Herein Expressly Defined	2
Section	1.B.02 Rules of Construction	2
Article C.	Definition of Terms	3
Section	1.C.01 Definition of Terms	3
Chapter II.	CITY TAXES	11
Article A.	Real Property Taxation	11
Section	2.A.01 Scope	11
Section	2.A.02 Fundamental Principles	11
Section	2.A.03 Definitions	11
Section	2.A.04 Administration of Real Property Tax	14
Section	2.A.05 Appraisal of Real Property	14
Section	2.A.06 Declaration of Real Property by Owner or Administrator	14
Section	2.A.07 Duty of Person Acquiring Real Property or Making Improvement Thereon	15
Section	2.A.08 Declaration of Property by the City Assessor	16
Section	2.A.09 Listing of Real Property in the Assessments Roll	17
Section	2.A.10 Proof of Exemption of Real Property from Taxation	18
Section	2.A.11 Real Property Identification System	18
Section	2.A.12 Notification of Transfer of Real Property Ownership	18
Section	2.A.13 Duty of Registrar of Deeds to Apprise the City Assessor of Real Property Listed in Registry	19
Section	2.A.14 Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to City Assessor	20
Section	2.A.15 Duty of Geodetic Engineers to Furnish Copy of Plans to City Assessor	21
Section	2.A.16 Preparation of Schedule of Fair Market Values	21
Section	2.A.17 Authority of the City Assessor To Take Evidence	21
Section	2.A.18 Amendment of Schedule Fair Market Values	22
Section	2.A.19 Classes of Real Property for Assessment Purposes	22
Section	2.A.20 Special Classes of Real Property	22
Section	2.A.21 Actual Use of Real Property as Basis for Assessment	22
Section	2.A.22 Assessment Levels	22

Table of Contents			Page No.
Section	2.A.23	General Revisions of Assessment and Property Classification	24
Section	2.A.24	Valuation of Real Property	25
Section	2.A.25	Date of Effectivity of Assessment or Reassessment	25
Section	2.A.26	Assessment of Property Subject to Back Taxes	26
Section	2.A.27	Notification of New or Revised Assessment	26
Section	2.A.28	Appraisal and Assessment of Machinery	26
Section	2.A.29	Depreciation Allowance for Machinery	27
Section	2.A.30	City Board of Assessment Appeals	27
Section	2.A.31	Organization, Powers, Duties and Functions	27
Section	2.A.32	Meetings and Expenses of the city Board of Assessment Appeals	29
Section	2.A.33	Action by the City Board of Assessment Appeals	29
Section	2.A.34	Effect of Appeal on the Payment of Real Property Tax	30
Section	2.A.35	Imposition of Real Property Tax	30
Section	2.A.36	Exemption from Real Property Tax	30
Section	2.A.37	Additional Levy on Real Property for SEF	31
Section	2.A.38	Additional Ad Valorem Tax on Idle Land	31
Section	2.A.39	Idle Lands Coverage	32
Section	2.A.40	Idle Lands Exempt from Tax	32
Section	2.A.41	Listing of Idle Lands by the City Assessor	33
Section	2.A.42	Special Levy on Lands Specially Benefited by Public Works Projects on Improvements	33
Section	2.A.43	Lands Exempt from Special Levy	33
Section	2.A.44	Ordinance Imposing a Special Levy	33
Section	2.A.45	Publication of Proposed Ordinance Imposing a Special Levy	34
Section	2.A.46	Fixing the Amount of Special Levy	34
Section	2.A.47	Taxpayer's Remedies Against Special Levy	34
Section	2.A.48	Accrual of Special Levy	34
Section	2.A.49	Date of Accrual of Tax	35
Section	2.A.50	Collection of Real Property Tax	35
Section	2.A.51	City Assessor to Furnish City Treasurer with Assessment Roll	35
Section	2.A.52	Notice of Time for Collection of Tax	35
Section	2.A.53	Payment of Real Property Taxes in installments	36
Section	2.A.54	Tax Discount for Advanced and Prompt Payment	36
Section	2.A.55	Payment under Protest	36
Section	2.A.56	Repayment of Excessive Collections	37
Section	2.A.57	Notice of Delinquency in the Payment of Real Property Tax	37
Section	2.A.58	Interest on Unpaid Real Property Tax	38
Section	2.A.59	Remedies for the Collections of Real Property Tax	38
Section	2.A.60	Tarlac City Government Lien	39
Section	2.A.61	Levy on Real Property	39
Section	2.A.62	Penalty for Failure to Issue and Execute Warrant	40
Section	2.A.63	Advertisement and Sale	40
Section	2.A.64	Redemption of Property Sold	41
Section	2.A.65	Final Deed to Purchaser	42

Table of Contents			Page No.
Section	2.A.66	Purchase Property by the City Government of Tarlac City for Want of Bidder	42
Section	2.A.67	Resale of Real Estate Taken for Taxes, Fees, or Charges	42
Section	2.A.68	Further Distraint or Levy	43
Section	2.A.69	Collection of Real Property Tax Through the Courts	43
Section	2.A.70	Action Assailing Validity of Tax Sale	43
Section	2.A.71	Payment of Delinquent Taxes on Property Subject of Controversy	44
Section	2.A.72	City Treasurer to Certify Delinquencies Remaining Uncollected	44
Section	2.A.73	Periods within which to Collect Real Property Taxes	44
Section	2.A.74	Distribution of Proceeds	45
Section	2.A.75	Application of Proceeds of the Additional One Percent (1%) SEF Tax	46
Section	2.A.76	Proceeds of Tax on Idle Lands	46
Section	2.A.77	Proceeds of the Special Levy	46
Section	2.A.78	General Assessments Revision; Expenses Incident Thereto	47
Section	2.A.79	Condonation or Reduction of Real Property Tax and Interest	47
Section	2.A.80	Duty of City Registrar of Deeds and Notaries Public to Assist the City Assessor	47
Section	2.A.81	Insurance Companies to Furnish Information to City Assessor	47
Section	2.A.82	Fees in Court Action	47
Section	2.A.83	Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to Tarlac City	48
Section	2.A.84	Sale and Forfeiture Before the effectivity of this Revenue Code	48
Section	2.A.85	Omission of Property from Assessment or Tax Rolls by Officers and other Acts	48
Section	2.A.86	Government Agents Delaying Assessment of Real Property and Assessment Appeals	49
Section	2.A.87	Failure to Dispose of Delinquent Real Property at Public Auction	49
Article B. Socialized Housing Tax			49
Section	2.B.01	Imposition of Tax	49
Section	2.B.02	Definitions	49
Section	2.B.03	Exemptions	50
Section	2.B.04	Collection and Accrual of Proceeds	51
Section	2.B.05	Administrative Provision	51
Section	2.B.06	Penalty	51
CHAPTER III. OTHER CITY TAXES (Except Real Property)			51
Article A. Tax on the "Transfer of Real Property Ownership"			51
Section	3.A.01.	Imposition of Tax	51
Section	3.A.02.	Definitions	52
Section	3.A.03.	Exemptions	52
Section	3.A.04.	Time of Payment	52
Section	3.A.05.	Surcharge for Late Payments	52
Section	3.A.06.	Interest on Unpaid Tax	52
Section	3.A.07.	Administrative Provisions	52

Table of Contents			Page No.
Section	3.A.08.	Penalty	53
Article B.	Tax on " Business of Printing and Publication"		53
Section	2.B.01	Imposition of Tax	53
Section	2.B.02	Newly Started Business	53
Section	2.B.03	Exemption	54
Section	2.B.04	Time of Payment	54
Section	2.B.05	Surcharge for Late Payments	54
Section	2.B.06	Interest on Unpaid Tax	54
Section	2.B.07	Penalty	54
Article C.	Franchise Tax		54
Section	3.C.01	Definitions	54
Section	3.C.02	Imposition of Tax	55
Section	3.C.03	Newly Started Business	55
Section	3.C.04	Exclusions	56
Section	3.C.05	Time of Payment	56
Section	3.C.06	Surcharge for Late Payment	56
Section	3.C.07	Interest on Unpaid Tax	56
Section	3.C.08	Penalty	57
Article D.	Professional Tax		57
Section	3.D.01	Definitions	57
Section	3.D.02	Imposition of Tax	57
Section	3.D.03	Coverage	57
Section	3.D.04	Exemptions	57
Section	3.D.05	Time of Payment	57
Section	3.D.06	Place of Payment	58
Section	3.D.07	Surcharge for Late Payment	58
Section	3.D.08	Interest on Unpaid Tax	58
Section	3.D.09	Administrative Provisions	58
Section	3.D.10	Penalty	59
Article E.	Amusement Tax		59
Section	3.E.01	Definitions	60
Section	3.E.02	Imposition of Tax	60
Section	3.E.03	Exemptions	60
Section	3.E.04	Time and Manner of Payments	60
Section	3.E.05	Surcharge for Failure to File Return or Fraudulent Filing of the Monthly Amusement Tax Return	61
Section	3.E.06	Surcharge for Late Payments	61
Section	3.E.07	Interest on Unpaid Tax	61
Section	3.E.08	Administrative Provisions	61
Section	3.E.09	Applicability Clause	62
Section	3.E.10	Penalty	62

Table of Contents

		Page No.
Article F	<i>Annual Fixed Tax for every Delivery Truck or Van of Manufacturers or Producers or Wholesalers or Dealers or Retailers in Certain Products</i>	63
Section	3.F.01 Imposition of Tax	63
Section	3.F.02 Exemptions	63
Section	3.F.03 Time of Payment	63
Section	3.F.04 Surcharge for Late Payment	63
Section	3.F.05 Interest on Unpaid Tax	63
Section	3.F.06 Administrative Provisions	64
Section	3.F.07 Penalty	64
Article G	<i>Tax on Sand, Gravel and other Quarry Resources</i>	64
Section	3.G.01 Imposition of Tax	64
Section	3.G.02 Time and Place of Payment	65
Section	3.G.03 Surcharge for Late Payment	65
Section	3.G.04 Interest on Unpaid Tax	65
Section	3.G.05 Administrative Provisions	65
Section	3.G.06 Distribution of Proceeds	66
Section	3.G.07 Penalty	66
Article H.	<i>Business Taxes</i>	66
Section	3.H.01 Definitions of Terms	66
Section	3.H.02 Imposition of Taxes	71
Section	3.H.03 Newly Started Business	81
Section	3.H.04 Computation and Payment of Tax on Business	81
Section	3.H.05 Exemptions	82
Section	3.H.06 Situs of the Tax	82
Section	3.H.07 Accrual of Tax	86
Section	3.H.08 Time of Payment	86
Section	3.H.09 Surcharge for Late Payment	87
Section	3.H.10 Interest on Unpaid Tax	87
Section	3.H.11 Examination of Books of Accounts and Pertinent Records of Business by the City Treasurer	87
Section	3.H.12 Administrative Provisions	88
Section	3.H.13 Penalty	88
Article I.	<i>Community Tax</i>	92
Section	3.I.01 Imposition of Tax	92
Section	3.I.02 Coverage of the Tax	93
Section	3.I.03 Exemption	93
Section	3.I.04 Time and Place of Payment	94
Section	3.I.05 Collection and Allocation of Proceeds of the Community Tax	94
Section	3.I.06 Penalty for Late Payment	94
Section	3.I.07 The Community Tax Certificate	96
Section	3.I.08 Presentation of Community Tax Certificate on Certain Occasions	96
Section	3.I.09 Availment of the Blank Forms of Community Tax Certificates	96

Table of Contents

			Page No.
CHAPTER III. SPECIAL PROVISIONS			96
CHAPTER IV. PERMIT AND REGULATORY FEES			102
Article A.	<i>City Mayor's Permit and Fee on Business</i>		102
Section	4.A.01	Definition of Terms	102
Section	4.A.02	Imposition of Fees	102
Section	4.A.03	Special Mayor's Permit	113
Section	4.A.04	Exemptions	113
Section	4.A.05	Time of Payment	114
Section	4.A.06	Surcharge and Interest for Late Payment	114
Section	4.A.07	Administrative Provisions	114
Section	4.A.08	Rules and Regulations on Certain Establishments	118
Section	4.A.09	Penalty/Closure of Business Establishments	119
Article B	<i>Mayor's Permit/Fee for Cockpit Owners/Operator's/Licenses/Promoters</i>		119
Section	4.B.01	Definitions	119
Section	4.B.02	Imposition of Fees	120
Section	4.B.03	Time and Manner of Payment	121
Section	4.B.04	Surcharge for Late Payment	121
Section	4.B.05	Administrative Provisions	121
Section	4.B.06	Applicability Clause	122
Article C	<i>Special Mayor's Permit/Fee for Cockfighting</i>		122
Section	4.C.01	Definitions	122
Section	4.C.02	Imposition of Fees	122
Section	4.C.03	Exclusions	123
Section	4.C.04	Time and Manner of Payment	123
Section	4.C.05	Administrative Provisions	123
Article D	<i>Mayor's Building Permit/Fee</i>		124
Section	4.D.01	Imposition of Fees	124
Section	4.D.02	Time of Payment	124
Section	4.D.03	Administrative Provisions	152
Section	4.D.04	Applications of Permits	152
Section	4.D.05	Penalty	162
Article E	<i>Mayor's Permit/Fee for Zoning and Locational Clearance</i>		163
Section	4.E.01	Imposition of Fees	163
Section	4.E.02	Time and Manner of Payment	166
Section	4.E.03	Rules and Regulations	166
Section	4.E.04	Administrative Provisions	167
Section	4.E.05	Penalty	167
Article F	<i>Permit Fee for Temporary Use of Roads Streets, Sidewalks., Alleys, Patios, Plazas and Palygrounds</i>		167
Section	4.F.01	Imposition of Fees	167
Section	4.F.02	Time of Payment	167

Table of Contents			Page No.
Section	4.F.03	Administrative Provisions	168
Article G	<i>Permit Fee for the Storage of Flammable and Combustible Materials</i>		168
Section	4.G.01	Imposition of Fees	168
Section	4.G.02	Time of Payment	169
Section	4.G.03	Administrative Provisions	169
Section	4.G.04	Penalty	169
Article H	<i>Permit and Inspection Fee on Machineries and Engines</i>		169
Section	4.H.01	Imposition of Fees	170
Section	4.H.02	Time of Payment	170
Section	4.H.03	Administrative Provisions	170
Article I	<i>Permit Fee on Circus and other Parades</i>		171
Section	4.I.01	Imposition of Fee	171
Section	4.I.02	Exemption	171
Section	4.I.03	Time and Manner of Payment	171
Section	4.I.04	Administrative Provisions	171
Section	4.I.05	Penalty	171
Article J	<i>Permit and Fee for Sealing and Licensing of Weights and Measures</i>		172
Section	4.J.01	Implementing Agency	172
Section	4.J.02	Sealing and Testing of Instruments of Weights and Measures	172
Section	4.J.03	Imposition of Fees	172
Section	4.J.04	Payments of Fees and Surcharge	170
Section	4.J.05	Place of Payment	173
Section	4.J.06	Exemptions	173
Section	4.J.07	Administrative Provisions	174
Section	4.J.08	Fraudulent Practices Relative to Weights and Measures	174
Section	4.J.09	Penalties	176
Article K	<i>Permit and Registration/Transfer Fee on Large Cattle</i>		177
Section	4.K.01	Definition	177
Section	4.K.02	Imposition of Fee	177
Section	4.K.03	Time and Manner of Payment	178
Section	4.K.04	Administrative Provisions	178
Section	4.K.05	Applicability Clause	179
Article L	<i>Permit and Fee for Excavation</i>		179
Section	4.L.01	Imposition of Fee	179
Section	4.L.02	Time and Manner of Payment	180
Section	4.L.03	Administrative Provisions	180
Article M	<i>Permit and Fee on Film Making</i>		181
Section	4.M.01	Imposition of Fee	181
Section	4.M.02	Time and Manner of Payment	181

Table of Contents			Page No.
Section	4.M.03	Surcharge for Late Payment	181
Section	4.M.04	Penalty	181
Article N	<i>Permit and Fee for Agricultural Machinery and Other Heavy Equipment</i>		181
Section	4.N.01	Imposition of Fee	181
Section	4.N.02	Time and Manner of Payment	182
Section	4.N.03	Administrative Provisions	182
Article O	<i>Mayor's Permit/Regulatory/Franchise Fee on Tricycle Operation</i>		182
Section	4.O.01	Definitions	182
Section	4.O.02	Tarlac City Franchising Board (TFB)	183
Section	4.O.03	Functions	184
Section	4.O.04	Session	184
Section	4.O.05	Registration	184
Section	4.O.06	Duration of Franchise	184
Section	4.O.07	Imposition of Fees	185
Section	4.O.08	Time of Payment	186
Section	4.O.09	Surcharge for Late Payment	187
Section	4.O.10	Renewal of Franchise	187
Section	4.O.11	Zoning, Color Coding and Body Numbering	187
Section	4.O.12	Routes, Terminals and Areas of Operations	188
Section	4.O.13	Rules and Regulations	188
Section	4.O.14	Other Provisions	190
Section	4.O.15	Penal Provisions	190
Article P	<i>Permit and on Occupation of Calling not Requiring Government Examination</i>		192
Section	4.P.01	Imposition of Fee	192
Section	4.P.02	Exemption	192
Section	4.P.03	Person Governed	192
Section	4.P.04	Time and Manner of Payment	195
Section	4.P.05	Surcharge for Late Payment	195
Section	4.P.06	Administrative Provisions	195
Article Q	<i>Permit and Fee for the Conduct of Group Activities</i>		196
Section	4.Q.01	Imposition of Fee	196
Section	4.Q.02	Time of Payment	197
Section	4.Q.03	Exemption	197
Section	4.Q.04	Administrative Provisions	197
Article R	<i>Permit/Fee for Butchers</i>		197
Section	4.R.01	Definitions	197
Section	4.R.02	Impositions of Fees	197
Section	4.R.03	Time and Manner of Payment	194

Table of Contents			Page No.
Section	4.R.04	Administrative Provisions	198
Section	4.R.05	Penalty	199
Article S	<i>Permit/Fee for Security Guard, Watchers and Private Detectives</i>		198
Section	4.S.01	Impositions of Fees	198
Section	4.S.02	Time and Manner of Payment	198
Section	4.S.03	Administrative Provisions	198
Section	4.S.04	Penalty	199
Article T	<i>Permit/Fee to Operate Telecommunication Facilities</i>		199
Section	4.T.01	Impositions of Fee	199
Section	4.T.02	Time of Payment	199
Section	4.T.03	Administrative Provisions	199
Section	4.T.04	Penalty	199
Article U	<i>Permit/Fee on Hauling and Trucking Services</i>		199
Section	4.U.01	Impositions of Fee	199
Section	4.U.02	Time of Payment - Surcharge for Late Payment	199
Section	4.U.03	Administrative Provisions	199
Section	4.U.04	Penalty	199
Article V	<i>Permit/Fee for the Construction of Radio Transmitting Tower and Communication and Similar Structure</i>		201
Section	4.V.01	Impositions of Fees	201
Section	4.V.02	Time and Manner of Payment	201
Section	4.V.03	Administrative Provisions	201
Section	4.V.04	Penalty	201
Section	4.V.05	Applicability of Pertinent Provision of Law	202
Article W	<i>Permit/Fee for Billboards, Signs, Signboards and Advertisement</i>		202
Section	4.W.01	Impositions of Fee	202
Section	4.W.02	Exemptions	203
Section	4.W.03	Time and Manner of Payment	203
Article X	<i>Permit/Fee on Pre-Qualification/Participation for Bidding and Contracts and Purchase of Plans</i>		204
Section	4.X.01	Impositions of Fee	204
Section	4.X.02	Time and Manner of Payment	204
Section	4.X.03	Administrative Provisions	205
Section	4.X.04	Accrual/Disposition of Fees Collected	205
Article Y	<i>Registration/Fee for Contractors and for Suppliers</i>		206
Section	4.Y.01	Impositions of Fee	206
Section	4.Y.02	Time and Manner of Payment	206

Table of Contents

			Page No.
CHAPTER V	SERVICE FEE		
Article A	Secretary's Fee		207
Section	5.A.01	Imposition of Fees	207
			207
Article B	Local Civil Registry Fees		211
Section	5.B.01	Impositions of Fees	211
Section	5.B.02	Exemptions	213
Section	5.B.03	Time of Payment	213
Section	5.B.04	Administrative Provisions	213
Section	5.B.05	Accrual of Collection	213
			213
Article C	Police Clearance Fees		214
Section	5.C.01	Impositions of Fees	214
Section	5.C.02	Time of Payment	214
			214
Article D	Sanitary Inspection Fee		214
Section	5.C.01	Impositions of Fees	214
Section	5.C.02	Time of Payment	215
Section	5.C.03	Administrative Provisions	215
			215
Article E	Service Fees for Health Examination		215
Section	5.E.01	Impositions of Fee	215
Section	5.E.02	Time of Payment	216
Section	5.E.03	Administrative Provisions	216
Section	5.E.04	Penalty	217
			217
Article F	Dog Vaccination Fee		217
Section	5.F.01	Impositions of Fee	217
Section	5.F.02	Time of Payment	217
Section	5.F.03	Administrative Provisions	217
Section	5.F.04	Penalty	220
			220
Article G	Poundage Fee		220
Section	5.G.01	Fees for Impounding Astray animals	220
Section	5.G.02	Time and Manner of Payment	221
Section	5.G.03	Administrative Provisions	221
			221
Article H	Tourism Promotion/Development Fee		221
Section	5.H.01	Definitions	221
Section	5.H.02	Imposition of Fee	222
Section	5.H.03	Time and Manner of Payment	222
Section	5.H.04	Surcharge for Failure to File Return or Fraudulent Filing of the Monthly Tourism Promotion/Development Fee Return	222
Section	5.H.05	Administrative Provisions	222
Section	5.H.06	Penalty	222
			222

Table of Contents

		Page No.
	CHAPTER VI CITY CHARGES	223
Article A	<i>Rental of Real Properties Owned by the City</i>	223
Section	6.A.01 Imposition of Fees	223
Section	6.A.02 Time of Payment	223
Section	6.A.03 Surcharge for Late Payment	223
Section	6.A.04 The Lease for Contract Period shall not Exceed	224
Section	6.A.05 The areas or spaces subject to the Lease Contract shall not exceed	219
Section	6.A.06 City Government of Tarlac reserves the right to revoke or cancel the lease contract for Violation of any part or portion thereof or for justifiable reason or cause	224
	Article B	
	Rates of Garbage Collection & Disposal	224
	CHAPTER VII GENERAL ADMINISTRATIVE PROVISIONS	230
Article A	<i>Collection and Accounting of City Taxes and other Impositions</i>	
Section	7.A..01 Tax Period	230
Section	7.A..02 Accrual of Tax	231
Section	7.A..03 Time of Payment	231
Section	7.A..04 Surcharge for Late Payment	230
Section	7.A..05 Interest on Unpaid Tax	231
Section	7.A..06 Collection	231
Section	7.A..07 Issuance of Receipts	232
Section	7.A..08 Record of Persons Paying Revenue	232
Section	7.A..09 Accounting of Collections	232
Section	7.A..10 Examination of Books of Accounts	232
Section	7.A..11 Promulgation of rules and Administration	233
Section	7.A..12 Accrual to the General Fund of Fines, Costs and Forfeitures	233
Article B	<i>Civil Remedies for Collection of Revenues</i>	234
Section	7.B.01 Local Government's Lien	234
Section	7.B.02 Civil Remedies	234
Section	7.B.03 Distrainment of Personal Property	234
Article C	<i>Taxpayer's Remedies</i>	242
Section	7.C.01 Periods of Assessment and Collection	243
Section	7.C.02 Protest of Assessment	243
Section	7.C.03 Claim for Refund of Tax Credit	243
Section	7.C.04 Legality of this Revenue Code	244
Article D	<i>Miscellaneous Provisions</i>	244
Section	7.D.01 Power to Levy other Taxes, Fees or Charges	244
Section	7.D.02 Publication of the Revenue Code	244
Section	7.D.03 Public Dissemination of this Code	245
Section	7.D.04 Authority to adjust Rates	245
Section	7.D.05 Withdrawal of Tax Exemption Privileges	245
	CHAPTER VIII GENERAL PENAL PROVISIONS	245
Section	8.01 Penalties for Violation of Tax Ordinance	245

Table of Contents

Page No.

CHAPTER IX FINAL PROVISIONS

Section	9.01	Separability Clause	246
Section	9.02	Applicability Clause	246
Section	9.03	Repealing Clause	246
Section	9.04	Effectivity	246



Republic of the Philippines
CITY GOVERNMENT OF TARLAC

OFFICE OF THE SECRETARY TO THE SANGGUNIAN

IN THE MATTER OF
ENACTING CITY ORDINANCE NO. 018-19,
SERIES OF 2019, ENTITLED: "AN ORDINANCE
ADOPTING THE REVISED REVENUE CODE OF
THE CITY OF TARLAC"

PRESENT:

Hon. Genaro M. Mendoza, City Vice Mayor &
Presiding Officer
Hon. Diosdado A. Briones, Member
Hon. Ana A. Aguas, Member
Hon. Glenn Troy S. Caritativo, Member
Hon. Richard B. Diolazo, Member
Hon. Jerome H. Lapeña, Member
Hon. Roel P. Quiroz, Member
Hon. Cesar P. Go, Member
Hon. Vladimir S. Rodriguez, Member
Hon. Winston N. Torres, Member- Liga President
Hon. Genise Anne P. Delos Reyes, Member- SK President

ABSENT:

Hon. Christopher C. Delos Reyes, Member

ADOPTED:

June 25, 2019

RESOLUTION NO. 189

WHEREAS, in 1998, the then Municipality of Tarlac was converted into the City of Tarlac. Section 46 of Republic Act No. 8593, entitled: "AN ACT CONVERTING THE MUNICIPALITY OF TARLAC INTO A COMPONENT CITY TO BE KNOWN AS THE CITY OF TARLAC", imposed a suspension of increase in the rates of local taxes within a period of five (5) years from the acquisition of its corporate existence;

WHEREAS, it is well to note that since the effectivity of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, up to the conversion of the municipality into a component city, no increase in the rates of local taxes was similarly enacted or implemented pursuant to Section 191 of the said Code, which authorizes local government units to adjust tax rates *"not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code"*;

WHEREAS, it was only on September 7, 2012 that the first draft of the proposed Revenue Code was submitted by the previous administration, thru the City Treasurer, to the Sangguniang Panlungsod. It was referred then to the Committee on Ways and Means, subsequently, the first and second public hearings were conducted on October 17, 2012 and November 7, 2012, respectively. However, the said proposed Revenue Code did not pass the third and final reading stage and, thereafter, the 2013 synchronized national and local elections were conducted;

WHEREAS, upon the start of the term of the 2013-2016 set of city officials, the proposed Revenue Code was once again subjected for third and final public hearing on December 2, 2014. Despite all efforts, however, and due to circumstances beyond the committee's control, the proposed Revenue Code, once again, was not passed on third and final reading. *Meanwhile, over the span of twenty six (26) years, from 1991 up to present, there has been no significant increase in the rates of the taxes, fees and charges being levied/imposed by the City Government, there being only partial revisions in 1998 and 2003;*

Mica

WHEREAS, when the Hon. Maria Cristina C. Angeles, City Mayor, sworn into office in 2016, one of her avowed policies is to enhance local revenue generation efforts to provide more funds to finance laudable programs and projects that would truly and greatly benefit the Tarlaqueños. Towards this end, it has given much-needed consideration on the revision of the proposed Revenue Code, as previously submitted to the sanggunian;

WHEREAS, taking this cue, the Committee on Ways and Means of the 7th Sangguniang Panlungsod, chaired by Hon. Glenn Troy S. Caritativo, recommended anew for the enactment of the Revenue Code of the city and through a letter dated February 6, 2019, endorsed the Proposed Revenue Code for inclusion on first reading in the Order of Business for the sanggunian's February 12, 2019 Regular Session;

WHEREAS, series of committee and public hearings were conducted thereafter, and on April 2, 2019, the City Treasurer, Ms. Agnes Torres, submitted her written comments and recommendations, stating therein that: ***"[O]ur last full revision was twenty-six years ago or the year 1991 and there were succeeding partial revision for the year 1998 and 2003. The revision will promote the resilient exercise of the Local Government Unit's taxing, regulatory and proprietary powers that will ensure our fiscal sustainability. The income we generate from the said obsolete revenue code is outdated in relation with our economy. This result to adverse imbalance on our income since our basis are not at par with the inflation of our economy"***;

WHEREAS, Section 151 of R.A. 7160, otherwise known as the Local Government Code of 1991, provides that: *"Scope of Taxing Powers – Except as otherwise provided in this Code, the city, may levy the taxes, fees and charges which the province or municipality may impose: Provided, however, that the taxes, fees and charges levied and collected by highly urbanized and independent component cities shall accrue to them and distributed in accordance with the provisions of this Code. The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes."*

WHEREAS, Section 191 of the same Code also provides that: *"Authority of Local Government Units to adjust tax rates- Local units shall have the authority to adjust the tax rates as prescribed herein not oftener than one every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this code"*.

WHEREAS, this authority granted to LGUs, is consistent with the long-established legal tenets that:

"The existence of government is a necessity; that government cannot continue without means to pay its expenses; and that for these means it has a right to compel its citizens and property within its limits to contribute."

"Taxes are obligations created by law. Taxes are never founded on contract or agreement and are not dependent for their validity upon the individual consent of the person taxed."

"While the primary purpose of taxation is to raise revenue for the support of the government, taxation is often employed as a devise for regulation by means of which certain effects or conditions envisioned by the government may be achieved."

Mica

WHEREAS, the Sangguniang Panlungsod finds the need to support and sustain the avowed policy of the current administration to enhance its revenue generation efforts, for the purpose of ensuring the improved delivery of basic services and the availability of resources to fund laudable programs that would truly benefit the Tarlaqueños, through the enactment of a revised revenue code;

NOW, THEREFORE, on motion of Councilor Glenn Troy S. Caritativo, unanimously approved;

RESOLVED, that the Sangguniang Panlungsod of Tarlac, hereby, promulgates and enacts:

CITY ORDINANCE NO. 018-19
(series of 2019)

AN ORDINANCE ADOPTING THE REVISED REVENUE CODE
OF THE CITY OF TARLAC

Author:
Councilor Glenn Troy S. Caritativo
Chairman, Committee on Ways & Means

Be it ordained by authority of the Sangguniang Panlungsod that:

Chapter I – GENERAL PROVISIONS

ARTICLE A. – SCOPE TITLE AND SCOPE

Section 1.A.01. *Short Title.* This City Ordinance No. 018-19, series of 2019, shall be known as the “*Revised Revenue Code of Tarlac City*”.

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

M. M. M.

1 **ARTICLE B. – CONSTRUCTION OF PROVISIONS**

2 Section 1.B.01. *Words and Phrases Not Herein Expressly Defined.* Words and
3 phrases embodied in this Revised Revenue Code not herein specifically defined shall
4 have the same definitions as found in Republic Act 7160, otherwise known as the
5 Local Government Code of 1991.

6 Section 1.B.02. *Rules of Construction.* In interpreting the provisions of this
7 Revenue Code, the following rules of construction shall be observed unless
8 inconsistent with the manifest intent of the provision:

9 (a) *General Rules.* All words and phrases shall be construed and understood
10 according to common and approved usage of the language: but the technical words
11 and phrases and such other words in this Revenue Code which may have acquired a
12 peculiar or appropriate meaning, shall be construed and understood according to such
13 technical, peculiar or appropriate meaning.

14 (b) *Gender and Number.* Every word in this Revenue Code importing the
15 masculine gender shall extend to both male and female. Every word importing the
16 singular number shall apply to several persons or things as well; and every word
17 importing the plural number shall extend and be applied to one person or thing as well.

18 (c) *Reasonable Time.* In all cases where any act is required to be done within
19 the reasonable time, the same shall be deemed to mean such time as may be necessary
20 for the prompt performance of the act.

21 (d) *Computation of Time.* The time within which an act is required to be done
22 as provided in this Revenue Code or in any rule or regulation issued pursuant to the
23 provisions thereof when expressed in days, shall be computed excluding the first day
24 and including the last day, except if the last day falls on a Sunday or Holiday, in which
25 case the same shall be excluded in the computation and the business day following
26 shall be considered the last day.



1 (e) *References.* All references to chapters, articles, or sections are to the
2 Chapters, Articles, or Sections in this Revenue Code unless otherwise specified.

3 (f) *Conflicting Provisions of Chapters.* If the provisions, of different chapters
4 conflict with or contravene each other, the provisions of each chapter shall prevail as to
5 all specific matters and questions involved therein.

6 (g) *Conflicting Provisions of Sections.* If the provisions of the different
7 sections in the same article conflict with each other, the provisions of the Section,
8 which is the last in point, shall prevail.

9

10 **ARTICLE C. – DEFINITION OF TERMS**

11 Section 1.C.01. *Definition of Terms.* When used in this Revenue Code:

12 (a) Agricultural Products include the yield of the soil, such as corn, rice,
13 wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables,
14 fruits, flowers, and their by-products; ordinary salt; all kinds of fish,
15 poultry; and livestock and animal products, whether in their original
16 form or not. The phrase “*whether in their original form or not*” refers
17 to the transformation of said products by the farmer, fisherman,
18 producer or owner through the application of processes such as,
19 freezing, drying, salting, smoking or stripping for purposes of
20 preserving or otherwise preparing said products for the market.

21 To be considered an agricultural product whether in its original
22 form or not, its transformation must have been undertaken by the
23 farmer, fisherman, producer or owner. Agricultural products, as defined
24 herein, include those that have undergone not only simple but even
25 sophisticated processes employing advance technological means in
26 packaging, like dressed chicken or ground coffee in plastic bags or styro

Alhian

1 foam or other packaging materials intended to process and prepare the
2 products for the market. The term *by-products* shall mean those
3 materials which in the cultivation or processing an article remain over,
4 and are still of value and marketable, like copra cake from copra and
5 molasses from sugarcane.

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

8 (c) Amusement Places – include theaters, cinemas, concert halls, circuses
9 and other places of amusement where one seeks admission to entertain
10 oneself by seeing or viewing the show or performances. They also
11 include those places where one seeks admission to entertain himself by
12 direct participation.

13 (d) Business means trade or commercial activity regularly engaged in as
14 means of livelihood or with a view to profit;

15 (e) Banks and other Financial Institutions include non bank financial
16 intermediaries, lending investors, finance and investment companies,
17 pawn shops, money shops, insurance companies, stock markets, stock
18 brokers and dealers in securities and foreign exchange, as defined under
19 applicable laws, or rules and regulations.

20 (f) Capital Investment is the capital which a person employs in any
21 undertaking, or which he contributes to the capital of a partnership,
22 corporation, or any other juridical entity or association in a particular
23 taxing jurisdiction.

24 (g) Charges refer to pecuniary liability, as rents or fees against persons or
25 property.

1 (h) Contractor includes persons, natural or juridical, not subject to
2 professional tax under Article 228 of Rule XXX, Implementing Rules
3 and Regulations of RA 7160, whose activity consists essentially of the
4 sale of all kinds of services for a fee, regardless of whether or not the
5 performance of the service calls for the exercise or use of the physical
6 or mental faculties of such contractor or his employees. As used in this
7 Revenue Code, the term "contractor" includes, but not limited to the
8 following: General engineering, general building and specialty
9 contractor as defined under applicable laws: Filling demolition and
10 salvage work contractor; Proprietor or operator of mine drilling
11 apparatus; Proprietor or operator of dockyards; Person engaged in the
12 installation of water system and gas or electric lights, heat, or power;
13 Proprietor or operator of smelting plants; Engraving, plating and plastic
14 lamination establishment; Proprietor or operator of establishments for
15 repairing, repainting, upholstering, washing or greasing of vehicles,
16 heavy equipment, vulcanizing, recapping and battery charging;
17 Proprietor or operator of furniture shops and establishments for
18 surfacing and re-cutting of lumber and sawmill under contract to saw or
19 cut logs belonging to others; Proprietor or operator of dry-cleaning or
20 dyeing establishments, steam laundries and laundries using washing
21 machines; Proprietor or operator of establishments or lots for parking
22 purposes; Proprietor or operator of tailor shops, dress shops, milliners
23 and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish
24 and Swedish baths, slendering and body building saloons and similar
25 establishments; Photographic studios; Funeral parlors; Proprietor or
26 operator of hotels, motels and lodging houses; Proprietor or operator of

Mliaw

- 1 arrastre or stevedoring, warehousing or forwarding establishment,
2 master plumbers, smiths and house or sign painters; Printers,
3 bookbinders, lithographers; Publisher except those engaged in the
4 publication or printing of newspaper, magazine, review or bulletin
5 which appears at regular intervals with fixed price for subscription and
6 sale and which is not devoted principally to the publication of
7 advertisements: Business agent, private detective or watchman agencies,
8 commercial and immigration brokers and cinematographic film owners,
9 lessor and distributors;
- 10 (i) Cooperative is a duly registered association of persons, with a common
11 bond of interest, who have voluntarily joined together to achieve a
12 lawful, common, social, or economic end, making equitable
13 contributions to the capital required and accepting a fair share the risk
14 and benefits of the undertaking in accordance with universally accepted
15 cooperative principles.
- 16 (j) Corporation includes partnerships, no matter how created or organized,
17 joint-stock companies, joint accounts (*cuentasenparticipacion*),
18 associations or insurance companies but does not include general
19 professional partnerships and a joint venture or consortium formed for
20 the purpose of undertaking construction projects or engaging in
21 petroleum, coal, geothermal and other energy operations or consortium
22 agreement under a service contract with the government. General
23 professional partnerships are partnerships formed by persons for the
24 sole purpose of exercising their common profession, no part of the
25 income of which is derived from engaging in any trade or business.

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

5 (k) Countryside and Barangay Business Enterprise refers to any business
6 entity, association or cooperative registered under the provisions of
7 Republic Act Numbered Six Thousand Eight Hundred Ten (R.A. 6810)
8 otherwise known as Magna Carta For Countryside And Barangay
9 Business Enterprises (*Kalakalan 20*).

10 (l) Dealer means one whose business is to buy and sell merchandise, goods
11 and chattels as a merchant. He stands immediately between the
12 producer or manufacturer and the consumer and depends for his profits
13 not upon the labor he bestows upon his commodities but upon the skill
14 and foresight with which he watches the market.

15 (m) Fee means a charge fixed by law or ordinance for the regulation or
16 inspection of a business or activity. It shall also include charges fixed
17 by the law or agency for the services of a public officer in the discharge
18 of his official duties.

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

23 (o) Gross Sales or Receipts include the total amount of money or its
24 equivalent representing the contract price, compensation or service fee,
25 including the amount charged or materials supplied with the services
26 and deposits or advance payments actually or constructively received

Mica

1 during the taxable quarter for the services performed or to be performed
2 for another person excluding discounts if determinable at the time of
3 sales, sales return, excise tax and value-added tax (VAT).

4 (p) Levy means an imposition or collection of an assessment, tax, tribute of
5 fine.

6 (q) License or permit is a right or permission granted in accordance with
7 law by a competent authority to engage in some business or occupation
8 or to engage in some transaction.

9 (r) Manufacturer includes every person who, by physical or chemical
10 process, alters the exterior texture or form or inner substance of any raw
11 material or manufactured or partially manufactured products in such
12 manner as to prepare it for special use or uses to which it could not have
13 been put in its original condition, or who by any such process, alters the
14 quality of any such raw material or manufactured or partially
15 manufactured products so as to reduce it to marketable shape or prepare
16 it for any of the use of industry, or who by any such process, combines
17 any such raw material or manufactured or partially manufactured
18 products with other materials or products of the same or of different
19 kinds and in such manner that the finished products of such process or
20 manufacture can be put to a special use or uses to which such raw
21 material or manufactured or partially manufactured in their original
22 condition could not have been put, and who in addition, alters such raw
23 material or manufactured or partially manufactured products, or
24 combines the same to produce such finished products for the purpose of
25 their sale or distribution to others and not for his own use or
26 consumption.

- 1 (s) Marginal Farmer or Fisherman refers to individual engaged in
2 subsistence farming or fishing which shall be limited to the sale, barter
3 or exchange of agricultural or marine products produced by himself and
4 his immediate family; And whose annual net income from such farming
5 or fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the
6 poverty line established by NEDA for the particular region or locality,
7 whichever is higher.
- 8 (t) Motor Vehicle means any vehicle propelled by any power other than
9 muscular power using the public roads, but excluding road rollers,
10 trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers,
11 graders, forklifts, amphibian trucks, and cranes if not used on public
12 roads, vehicles which run only on rails or tracks, and tractors, trailer and
13 traction engines of all kinds used exclusively for agricultural purposes.
- 14 (u) Operator includes the owner, manager, administrator, or any other
15 person who operates or is responsible for the operation of a business
16 establishment or undertaking.
- 17 (v) Peddler means any person who, either for him or on commission, travels
18 from place to place and sells his goods or offers to sell and deliver the
19 same. Whether a peddler is a wholesale peddler or retail peddler of a
20 particular commodity shall be determined from the definition of
21 wholesale dealer or retail dealer.
- 22 (w) Persons means every natural or juridical being, susceptible of rights and
23 obligations or being the subject of legal relations.
- 24 (x) Privilege means a right or immunity granted as a peculiar benefit,
25 advantage or favor.

Alhija

- 1 (y) Rental means the value of the consideration, whether in money or
2 otherwise, given for the enjoyment or use of a thing.
- 3 (z) Residents refer to natural persons who have their habitual residence in
4 the province, city, or municipality, where they exercise their civil rights
5 and fulfill their civil obligations, and to juridical persons for which the
6 law or any other provision creating or recognizing them fixes their
7 residence in a particular province, city, or municipality. In the absence
8 of such law, juridical persons are residents of the province, city, or
9 municipality where they have their legal residence or principal place of
10 business or where they conduct their principal business or occupation.
- 11 (aa) Retail means a sale where the purchaser buys the commodity for his
12 own consumption, irrespective of the quantity of the commodity sold.
- 13 (bb) Revenue includes taxes, fees and charges that a state or its political
14 subdivision collects and receives into the treasury for public purposes.
- 15 (cc) Services means the duties, work or functions performed or discharged
16 by a government officer, or by a private person contracted by the
17 government, as the case may be.
- 18 (dd) Tax means an enforced contribution, usually monetary in form, levied
19 by the law-making body on persons and property subject to its
20 jurisdiction for the precise purpose of supporting government needs.
- 21 (ee) Wharfage means a fee assessed against the cargo of a vessel engaged in
22 foreign or domestic trade based on quantity, weight, or any measure
23 received and/or discharged by vessels; and
- 24 (ff) Wholesale means a sale where the purchaser buys or imports the
25 commodities for resale to persons other than the end user regardless of
26 the quantity of the transaction.

Mhica

1 (Reference: Local Government Code, Section 131, pp. 58-62)

2

3 **CHAPTER II – CITY TAXES**

4 **ARTICLE A. – REAL PROPERTY TAXATION**

5 Section 2.A.01. *Scope.* This Article shall govern the administration, appraisal,
6 assessment, levy and collection of real property tax. (LGC, Sec. 197 p.87)

7 Section 2.A.02. *Fundamental Principles.* The appraisals, assessment, levy and
8 collection of real property shall be guided by the following fundamental principles:
9 (LGC, Sec. 198 p.87)

- 10 (a) Real property shall be appraised at its current and fair market value;
- 11 (b) Real property shall be classified for assessment purposes on the basis of its
12 actual use;
- 13 (c) Real property shall be assessed on the basis of a uniform classification
14 within each Local Government Unit (LGU);
- 15 (d) The appraisal, assessment, levy and collection of real property tax shall not
16 be let to any private person; and
- 17 (e) The appraisal and assessment of real property shall be equitable.

18 Section 2.A.03. *Definitions.* When used in this Article; (LGC, Sec. 199, p.88-
19 89)

- 20 (a) Acquisition Cost for newly acquired machinery not yet depreciated and
21 appraised within the year of its purchase – refers to the actual cost of the
22 machinery to its present owner plus the cost of the transportation, handling
23 and installation at the present site.
- 24 (b) Actual Use refers to the purpose for which the property is principally or
25 predominantly utilized by the person in possession thereof.

M. L. L. L. L.

- 1 (c) Ad Valorem Tax is levy on real property determined on the basis of a fixed
2 proportion of the value of the property.
- 3 (d) Agricultural Land is land devoted principally to the planting of trees, raising
4 of crops, livestock and poultry, dairying, salt making, inland fishing and
5 similar aqua-cultural activities and other agricultural activities, and is not
6 classified as mineral, timber, residential, commercial or industrial land.
- 7 (e) Appraisal is the act or process of determining the value of property as of a
8 specific date for a specific purpose.
- 9 (f) Assessment is the act or process of determining the value of property, or
10 proportion thereof subject to tax, including the discovery, listing,
11 classification, and appraisal of properties.
- 12 (g) Assessment Level is the percentage applied to the fair market value to
13 determine the taxable value of the property.
- 14 (h) Assessed Value is the fair market value of the real property multiplied by
15 the assessment level. It is synonymous to taxable value.
- 16 (i) Commercial Land is land devoted principally for the object of profit and is
17 not classified as agricultural, industrial, mineral, timber, or residential land.
- 18 (j) Depreciated Value is the value remaining after deducting depreciation from
19 the acquisition cost.
- 20 (k) Economic Life is the estimated period over which it is anticipated that a
21 machinery or equipment may be profitably utilized.
- 22 (l) Fair Market Value is the price at which a property may be sold by seller
23 who is not compelled to sell and bought by a buyer who is not compelled
24 to buy.
- 25 (m) Improvement is a valuable addition made to a property or amelioration in
26 its condition, which is intended to enhance its value, beauty or utility or to

Mhica

1 adapt it for new or further purposes, amounting to more than mere repair or
2 replacement of parts involving capital expenditures and labor and normally
3 requiring a building permit.

4 (n) Industrial Land is land devoted principally to industrial activities as capital
5 investment and is not classified as agricultural, commercial, timber,
6 mineral or residential land.

7 (o) Machinery embraces machines, equipment, mechanical contrivances,
8 instruments, appliances, or apparatus, which may or may not be attached
9 permanently or temporarily to the real property provided that:

10 1) They are actually, directly and exclusively used to meet the needs of
11 the particular industry, business, or activity; and

12 2) By their very nature and purposes are design for, or necessary to
13 manufacturing, mining, logging, commercial, industrial or
14 agricultural purposes.

15 Machinery which are of general purposes use including but not limited to
16 office equipment, typewriters, telephone equipment, breakable or easily
17 damaged containers (glass or cartons), microcomputers, facsimile machines,
18 telex machines, cash dispensers, furniture and fixtures, freezers,
19 refrigerators, display cases or racks, fruit juice or beverage automatic
20 dispensing machines which are not directly and exclusively used to meet the
21 needs of a particular industry, business or activity shall not be considered
22 with the definition of machinery under this rule. Residential machinery shall
23 include machines, equipment, appliances or apparatus permanently attached
24 to residential land and improvements or those immovable by destination.

Alhina

1 (p) Mineral Lands are lands in which minerals, metallic or non-metallic, exist
2 in sufficient quantity or grade to justify the necessary expenditures to
3 extract and utilize such materials.

4 (q) Reassessment is the assigning of new assessed values to property
5 particularly real estate, as the result of a general, partial, or individual
6 reappraisal of the property;

7 (r) Remaining Economic Life is the period of time expressed in years from the
8 date of appraisal to the date when the machinery becomes valueless;

9 (s) Remaining Value is the value corresponding to the remaining useful life of
10 the machinery;

11 (t) Replacement or Reproduction Cost is the cost that would be incurred on the
12 basis of current prices, in acquiring an equally desirable property, on the
13 basis of current prices, with the same or closely similar materials; and

14 (u) Residential Land is land principally devoted to habitation.

15 Section 2.A.04. *Administration of Real Property Tax.* The City of Tarlac shall
16 be primarily responsible for the proper, efficient and effective administration of the
17 real property tax. (LGC, Sec. 200, p.90)

18 Section 2.A.05. *Appraisal of Real Property.* All real property situated in Tarlac
19 City shall be appraised at the current and fair market value prevailing in the city. It
20 shall be based on the rules and regulations promulgated by the Department of Finance
21 for classification, appraisal, and assessment of real property. (LGC, Sec.201, p.90)

22 Section 2.A.06. *Declaration of Real Property by Owner or Administrator.* It
23 shall be the duty of all persons, natural or juridical, owning or administering real
24 property, including the improvements therein, within this city or their duly authorized
25 representative, to prepare, or cause to be prepared, and file with the City Assessor, a
26 sworn statement declaring the true value of their real property, whether previously

Mican

1 declared or undeclared, taxable or exempt, which shall be current and fair market value
2 of the property, as determined by the declarant. Such declaration shall contain a
3 description of the property sufficient in detail to enable the City Assessor or his deputy
4 to identify the same for assessment purposes. The sworn declaration of real property
5 therein referred to shall be filed with the City Assessor once every three (3) years
6 during the period from January first (1st) to June thirtieth (30th) commencing on
7 January 1, 1992.

8 For this purposes, the City Assessor shall use the standard form known as
9 Sworn Declaration of Property Values prescribed by the Department of Finance. The
10 procedures in filing and safekeeping thereof shall be in accordance with the guidelines
11 issued by the Department of Finance. (*LGC, Sec.202*)

12 Property owners or administrators who fail to comply with this provision shall
13 be subject to a fine of not less than One Thousand Pesos (P1,000.00) but not more than
14 Five Thousand Pesos (P5,000.00) and imprisonment of one (1) month but not more
15 than six (6) months or both upon the discretion of court. (*Art. 293 (d), IRR*)

16 Section 2.A.07. *Duty of Person Acquiring Real Property or Making*
17 *Improvement Thereon.* The following are the duties of any person or persons acquiring
18 real property in this city or making improvement thereon: (*LGC, Sec.203, p.90*)

19 (a) All persons, natural or juridical, or their duly authorized representatives,
20 who acquire at any time a parcel or parcels of land in this city shall file with
21 the City Assessor a sworn statement declaring the true value of subject
22 property within sixty (60) days after the acquisition of such property as
23 evidenced by a duly notarized or final deed of conveyance executed
24 between the contracting parties bearing proof of registration from the
25 Registrar of Deeds of Tarlac City. The sixty-day period shall commence on
26 the date of execution of the deed of conveyance.

Alhica

1 (b) In the case of houses, buildings, or other improvements acquired or newly
2 constructed which will require building permits, property owners or their
3 authorized representatives shall likewise file a sworn declaration of the
4 true value of the subject house, buildings or other improvement within
5 sixty (60) days after:

6 *1. The date of the duly notarized final deed of sale, contract, or other*
7 *deed of conveyance covering the subject property executed between*
8 *the contracting parties;*

9 *2. The date of completion or occupancy of the newly constructed*
10 *building, house or improvements whichever comes earlier; and*

11 *3. The date of completion or occupancy of any expansion, renovation,*
12 *or additional structures or improvements made upon any existing*
13 *building, house or other real property, whichever comes earlier.*

14 (c) In the case of machinery, the sixty-day period for filing the required sworn
15 declaration of property values shall commence on the date of installation
16 thereof as determined by the City Assessor and, for this purpose, said City
17 Assessor may secure certification of the building official or engineer or
18 other appropriate official stationed in the City of Tarlac.

19 (d) Property owners or administrators who fail to comply with this provision
20 shall be subject to a fine of not less than One Thousand Pesos (P1,000.00)
21 but not more than Five Thousand Pesos (5,000.00) and imprisonment of one
22 (1) month but not more than six (6) months or both upon the discretion of
23 court.

24 Section 2.A.08. *Declaration of Property by the City Assessor.* When any
25 person, natural or juridical, by whom real property is required to be declared under
26 Section 202 of RA 7160 and Section 2.A.06 of this Revenue Code refuses or fails for
27 any reason to make such declaration within the time prescribed, the City Assessor shall

Micaw

1 himself declare the property in the name of the defaulting owner, if known, or against
2 an unknown owner as the case may be, and shall assess the property for taxation in
3 accordance with the provisions of this Code.

4 Declaration of real property by the City Assessor shall be subject to the
5 following rules:

6 1) The City Assessor shall declare only real property previously undeclared for
7 taxation purposes.

8 2) In the case of real property discovered whose owner are unknown, the City
9 Assessor shall declare the same in the name of the "Unknown Owner" until
10 such time that a person, natural or juridical, comes forth and files the sworn
11 declaration of property values required therein.

12 3) No oath shall be required of any declaration made by the City Assessor.
13 (*LGC, Sec. 204, p.90*)

14 Section 2.A.09. *Listing of Real Property in the Assessment Rolls.* (a) There
15 shall be prepared and maintained by the City Assessor an assessment roll wherein real
16 property, whether taxable or exempt, located within the territorial jurisdiction of Tarlac
17 City shall be listed. Real property shall be listed, valued and assessed in the name of
18 the owner or administrator, or anyone having legal interest in the property.

19 (b) The undivided real property of a deceased person may be listed, valued and
20 assessed in the name of the estate or of the heirs and devisees without
21 designating them individually, and undivided real property other than that
22 owned by a deceased may be listed, valued and assessed in the name of one
23 or more co-owners: Provided, however, That such heir, devisee or co-owner
24 shall be liable severally and proportionately for all obligations imposed in
25 this Code and the payment of real property tax with respect to undivided
26 property.

Adrian

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

3 (d) Real property owned by the Republic of the Philippines, its
4 instrumentalities and political subdivisions, the beneficial use of which has been
5 granted, for consideration of otherwise, to a taxable person, shall be listed, valued and
6 assessed in the name of the possessor, grantee of the public entity if such property has
7 been acquired or held for resale or lease. *(LGC, Sec 205, p.91)*

8 Section 2.A.10. *Proof of Exemption of Real Property from Taxation.* Every
9 person by or for whom real property is declared, who shall claim tax exemption for
10 such property under the provision of Chapter I, Book II, R.A. 7160, shall file with the
11 City Assessor within thirty (30) days from the date of the declaration of real property
12 sufficient documentary evidence in support of such claim including corporate,
13 affidavits, certifications and mortgage deeds, and similar documents.

14 If the required evidence is not submitted within the period being prescribed, the
15 property shall be listed as taxable in assessment roll. However, if the property shall be
16 proven to be tax exempt, the same shall be dropped from the taxable assessment roll.
17 *(LGC, Sec.206, p.91)*

18 Section 2.A.11. *Real Property Identification System.* All declarations of real
19 property made under the provision of this Code shall be kept and filed under a uniform
20 classification system to be established by the City Assessor, pursuant to such
21 guidelines as may be issued by the DOF for the purpose. *(LGC, Sec.207, p.91)*

22 Section 2.A.12. *Notification of Transfer of Real Property Ownership.* (a) Any
23 person who shall transfer real property ownership to another shall notify the City
24 Assessor within sixty (60) days from the date of such transfer. (b) The notification
25 shall include the mode of transfer, the description of the property alienated, the name
26 and address of the transferee. (c) in addition to the notice of transfer, the previous

Mian

1 property owner shall likewise surrender to the City Assessor, the tax declaration
2 covering the subject property in order that the same may be cancelled from the
3 assessment records of this city. If, however, said previous owner still owns property
4 other than the property alienated, he shall, within the prescribed sixty-day period, file
5 with the City Assessor, an amended sworn declaration of the true value of the property
6 or properties he retains in accordance with the provisions of this Revenue Code. (LGC,
7 Sec.208, p.92)

8 Section 2.A.13. *Duty of Registrar of Deeds to Apprise the City Assessor*
9 *of Real Property Listed in Registry.*

10 (a) On or before the thirtieth (30th) of June of every year, the City Registrar of
11 Deeds shall prepare and submit to the City Assessor the abstract of his
12 Registry of Property which include brief but sufficient description of the
13 real properties entered therein, their present owners, and the date of their
14 most recent transfer or alienation accompanied by copies of corresponding
15 deeds of sale, donation, or partition or other forms of alienation.

16 (b) Before any document of transfer, alienation or encumbrance of real property
17 may be registered, the Registrar of Deeds shall require the presentation of
18 a certificate or clearance issued by the City Treasurer to the effect that all
19 current year and past years basic and additional special education fund real
20 property taxes, and the tax on transfer of real property ownership, due on
21 the subject real property, have been paid in full including interest or
22 penalties due thereon. Failure to provide such certificate shall be a valid
23 cause for the City Registrar of Deeds to refuse the registration of the
24 document. In the absence of such certification or tax clearance, the
25 registration is null and void.

Alison

1 (c) The City Registrar of Deeds and notaries public shall furnish the City
2 Assessor with copies of all contracts selling, transferring or otherwise
3 conveying, leasing or mortgaging real property registered by, or
4 acknowledge before them, within thirty (30) days from the date of
5 Registration or acknowledgement. *(Art.300, IRR). (LGC, Sec.209, p.92)*
6 Section 2.A.14. *Duty of Official Issuing Building Permit or Certificate of*
7 *Registration of Machinery to Transmit Copy to City Assessor.*

8 (a) Any public official or employee who may now or hereafter be required by
9 law or regulation to issue to any person a permit for the construction,
10 addition, repair, or renovation of a building, or permanent improvement on
11 land, or a certificate of registration for any machinery including machines,
12 mechanical contrivances, and apparatus attached or affixed on land or to
13 another real property, shall transmit a copy of such permit or certificate
14 within thirty (30) days of its issuance, to the City Assessor of this City.
15 Where it is found to be more convenient or efficient, said official may, in
16 lieu of individual copies of the said permits or certificates, furnish the City
17 Assessor with monthly summaries of issued permits or certificates within
18 the first ten (10) days of the succeeding month.

19 (b) Any official referred to in the foregoing paragraph (a) hereof shall likewise
20 furnish the City Assessor with copies of the building floor plans and/or
21 certificates of registration or installation of other machineries which may
22 not be permanently or temporarily attached to land or another real property
23 but falling under the definition of the term "machinery" as officially defined
24 under RA 7160 and its Implementing Rules and Regulations and the rules
25 and guidelines issued by the Department of Finance (DOF). *(Art.301,*
26 *IRR).(LGC, Sec.210, p.92)*

Alhija

1 Section 2.A.15. *Duty of Geodetic Engineers to Furnish Copy of Plans to City*
2 *Assessor.* It shall be the duty of all geodetic engineers, public or private, to furnish free
3 of charge the City Assessor with a white or blue print copy of each of all approved
4 original or subdivision plans or maps of surveys executed by them within thirty (30)
5 days from receipt of such plans from the Land Management Bureau, the Land
6 Registration Authority, or the Housing and Land Use Regulatory Board as the case
7 may be. *(LGC, Sec.211, p.92)*

8 Section 2.A.16. *Preparation of Schedule of Fair Market Values.*
9 (a) Before any general revision of property assessment is made pursuant to the
10 provisions of this Article, there shall be prepared a schedule of fair market
11 values by the City Assessor for the different classes of real property
12 situated in this city for enactment by the ordinance of the
13 SangguniangPanlungsod. The schedule of fair market values shall be
14 published in a newspaper of general circulation in this city, or in the
15 absence thereof, shall be posted in the City Hall and in the two other
16 conspicuous places therein.
17 (b) In the preparation of schedules of fair values, the City Assessor shall be
18 guided by the rules and regulations issued by the Department of Finance.
19 *(LGC, Sec.212, p.93)*

20 Section 2.A.17. *Authority of the City Assessor to Take Evidence.* For the
21 purpose of obtaining information on which to base the market value of any real
22 property, the City Assessor nor his deputy may summon the owners of the properties to
23 be affected or persons having legal interest therein and witnesses, administer oaths, and
24 take deposition concerning the property, its ownership, amount, nature and value.
25 *(LGC, Sec.213, p.93)*



1 Section 2.A.18. *Amendment of Schedule of Fair Market Value.* The City
2 Assessor may recommend to the SangguniangPanlungsod amendments to correct
3 errors in valuation in the schedule of fair market values. The SangguniangPanlungsod
4 shall, by ordinance, act upon the recommendation within ninety (90) days from receipt
5 thereof (LGC, Sec.214, p.93)

6 Section 2.A.19. *Classes of Real Property for Assessment Purposes.* For
7 purposes of assessment, real property shall be classified as residential, agricultural,
8 commercial, industrial, mineral, timberland or special. (LGC, Sec.215, p.93)

9 Section 2.A.20. *Special Classes of Real Property.* All lands, buildings and
10 other improvements thereon actually, directly and exclusively used for hospitals,
11 cultural, or scientific purposes, and those owned and used by local water districts, and
12 government owned and controlled corporations rendering essential public services in
13 the supply and distribution of water and/or generation and transmission of electric
14 power shall be classified as special. (LGC, Sec.216, p.93)

15 Section 2.A.21. *Actual Use of Real Property as Basis for Assessment.* Real
16 property shall be classified, valued and assessed on the basis of its actual use regardless
17 of where located, whoever owns it, and whoever uses it. (LGC, Sec.217, p.93)

18 Section 2.A.22. *Assessment Levels.* The assessment levels to be applied to the
19 fair market value of real property to determine its assessed value shall be fixed by an
20 ordinance of the SangguniangPanlungsod, at rates not exceeding the following:

21 a) On Lands

22 Class	Assessment Level
23 Residential	20%
24 Agricultural	40%
25 Commercial	50%
26 Industrial	50%
27 Mineral	50%
28 Timberland	20%

29

1	b) On Buildings and other Structure		
2	(1) Residential		
3	Fair Market Value		
4	Over	Not Over	Assessment Level
5		P 175,000.00	0%
6	P 175,000.00	300,000.00	5%
7	300,000.00	500,000.00	15%
8	500,000.00	750,000.00	20%
9	750,000.00	1,000,000.00	25%
10	1,000,000.00	2,000,000.00	30%
11	2,000,000.00	5,000,000.00	35%
12	5,000,000.00	10,000,000.00	45%
13	10,000,000.00		55%
14			
15	(2) Agricultural		
16	Fair Market Value		
17	Over	Not Over	Assessment Level
18		P 300,000.00	25%
19	P 300,000.00	500,000.00	30%
20	500,000.00	750,000.00	35%
21	750,000.00	1,000,000.00	40%
22	1,000,000.00	2,000,000.00	45%
23	2,000,000.00		50%
24			
25	(3) Commercial/Industrial		
26	Fair Market Value		
27	Over	Not Over	Assessment Level
28		P 300,000.00	30%
29	P 300,000.00	500,000.00	35%
30	500,000.00	750,000.00	40%
31	750,000.00	1,000,000.00	50%
32	1,000,000.00	2,000,000.00	60%
33	2,000,000.00	5,000,000.00	70%
34	5,000,000.00	10,000,000.00	75%
35	10,000,000.00		80%
36			

Mica

(4) Timberland		
Fair Market Value		
Over	Not Over	Assessment Level
	P 300,000.00	45%
	500,000.00	50%
	750,000.00	55%
	1,000,000.00	60%
	2,000,000.00	65%
		70%

10 c) On Machineries

Class	Assessment
Agricultural	40%
Residential	50%
Commercial	80%
Industrial	80%

16 d) On Special Classes: The assessment levels for all lands, building,
 17 machineries and other improvements;

ACTUAL USE	Assessment Level
Cultural	15%
Scientific	15%
Hospital	15%
Local water districts	10%
Government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power.	10%

28 Section 2.A.23. *General Revision of Assessments and Property Classification.*

29 (a) The City Assessor shall undertake a general revision of real property assessment
 30 within two (2) years after the effectivity of the Local Government Code of 1991
 31 on January 1, 1992 and every three years thereafter.

32 (b) For this purpose, the City Assessor shall prepare the schedule of fair market
 33 values for the different kinds and classes of real property located within his

Mican

1 territorial jurisdiction of the City within one (1) year from the effectivity of the
2 Local Government Code of 1991 in accordance with the rules and regulations
3 issued by the Department of Finance.

4 (c) The general revision of assessments and property classification shall commence
5 upon the enactment of an ordinance by the Sangguniang Panlungsod adopting
6 the schedule of fair market values. Thereafter, the City Assessor shall undertake
7 the general revision of real property assessment and property classification
8 once every three (3) years (*LGC, Sec.219, p.96*)

9 Section 2.A.24. *Valuation of Real Property.* In cases where: (a) the real
10 property is declared and listed for taxation purposes for the first time (b) there is an
11 ongoing general revision of property classification and assessment; or (c) a request is
12 made by the person in whose name the property is declared, the City Assessor or his
13 duly authorized deputy shall, in accordance with the provision of this Code, make a
14 classification, appraisal and assessment of real property listed and described in the
15 declaration irrespective of any previous assessment or taxpayer's valuation thereon
16 provided that the assessment of real property shall not be increased oftener than once
17 every three (3) years except in case of new improvements substantially increasing the
18 value of said property or of any change in its actual use. (*LGC, Sec.220, p.96*)

19 Section 2.A.25. *Date of Effectivity of Assessment or Reassessment.* All
20 assessments or reassessments made after the first (1st) day of January of any year shall
21 take effect on the first (1st) day of January of succeeding year; Provided, however, That
22 the reassessment of real property due to its partial or total destruction, or to a major
23 change in its actual use, or to any great or sudden inflation or deflation of real property
24 values, or to gross illegality of the assessment when made or to any other abnormal
25 cause, shall be made within ninety (90) days from the date any such cause or causes

Atienza

1 occurred, and shall take effect at the beginning of the quarter next following the
2 reassessment (*LGC, Sec.221, p.96*)

3 Section 2.A.26. *Assessment of Property Subject to Back Taxes.* Real Property
4 declared for the first time shall be assessed for the taxes for the period during which it
5 would have been liable but in no case for more than ten (10) years prior to the date of
6 initial assessment: Provided, however, That such taxes shall be computed on the basis
7 of the applicable schedule of values in force during the corresponding period.

8 If such taxes are paid on or before the end of the quarter following the date the
9 notice of assessment was received by the owner or his representative, no interest for
10 delinquency shall be imposed thereon; otherwise, such taxes shall be subject to an
11 interest at the rate of two percent (2%) per month or a fraction thereof from the date of
12 the receipt of the assessment until such taxes are fully paid. (*LGC, Sec.222, p.97*)

13 Section 2.A.27. *Notification of New or Revised Assessment.* When real property
14 is assessed for the first time or when an existing assessment is increased or decreased,
15 the City Assessor shall within thirty (30) days give written notice of such new or
16 revised assessment to the person in whose name the property is declared. The notice
17 may be delivered personally or by registered mail or through the assistance of the
18 Punong Barangay to the last known address of the person to be served. (*LGC, Sec.223,*
19 *p.97*)

20 Section 2.A.28. *Appraisal and Assessment of Machinery.*

21 a) The fair marked value of a brand-new machinery shall be the acquisition
22 cost. In all other cases, the fair market value shall be determined by
23 dividing the remaining economic life of the machinery by its estimated
24 economic life and multiplied by the replacement or reproduction cost.

25 b) If the machinery is imported, the acquisition cost includes freight, insurance,
26 bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of

1 inland transportation, handling, and installation charges at the present site. The cost in
2 foreign currency of imported machinery shall be converted to peso cost on the basis of
3 foreign currency exchange rate as fixed by the Central Bank. (LGC, Sec.224, p.97)

4 Section 2.A.29. *Depreciation Allowance for Machinery.* For purposes of
5 assessment, a depreciation allowance shall be made for machinery at a rate not
6 exceeding five percent (5%) of its original cost or its replacement or reproduction cost,
7 as the case may be, for each year or use: Provided, however that the remaining value
8 for all kinds of machinery shall be fixed at not less than twenty percent (20%) of such
9 original, replacement, or reproduction cost for so long as the machinery is useful and in
10 operation (LGC, Sec.225, p.97)

11
12 ***ASSESSMENT APPEALS***

13 Section 2.A.30. *City Board of Assessment Appeals.* Any owner or person
14 having legal interest in the property who is not satisfied with the action of the City
15 Assessor in the assessment of his property may, within sixty (60) days from the date of
16 receipt of the written notice of assessment, appeal to the Board of Assessment Appeals
17 of the city by filing a petition under oath in the form prescribed for the purpose,
18 together with copies of the tax declarations and such affidavit or documents submitted
19 in support of the appeal (LGC, Sec.226, p.97)

20 Section 2.A.31. *Organization, Powers, Duties and Functions of the City Board*
21 *of Assessment Appeals.*

22 (a) The Board of Assessment Appeals of the City shall be composed of the City
23 Registrar of Deeds, as Chairman, the City Prosecutor and City Engineer as
24 members who shall serve as such in an ex-officio capacity without
25 additional compensation.

Allica

1 (b) The Chairman of the Board shall have the power to designate any employee
2 of the City to serve as secretary of the Board also without additional
3 compensation.

4 (c) The chairman and members of the Board of Assessment Appeals of the city
5 shall assume their respective position without need of further appointment
6 or special designation immediately upon the effectivity of this Revised
7 Revenue Code of Tarlac City.

8 They shall take an oath or affirmation of Office in the prescribed form shown
9 hereunder.

10 "I, _____, after having been appointed to the position
11 of _____, in the City of Tarlac and now assuming any position as
12 _____ of the City Board of Assessment Appeals of the City of Tarlac,
13 hereby solemnly swear that I will faithfully discharge to the best of my ability the
14 duties of this position and of all others that I am holding, or may hereafter hold under
15 the Republic of the Philippines, and that I will support and defend the Constitution of
16 the Philippines, and that I will obey the laws and legal orders promulgated by the duly
17 constituted
18 authorities of the Republic of the Philippines, and that I will well and truly hear and
19 determined all matters and issues between taxpayers and the City Assessor submitted
20 for my decision, and that I impose this obligation upon myself voluntarily, without
21 mental reservation or purpose of evasion."

22 So help me God.

23 _____
24 Signature
25

Mica

1 Subscribed and sworn to before me on this _____ day of _____ 20____

2 A.D. at Tarlac City, Philippines.

3

4 _____

5 Signature of Officer Administering Oath

6 *(Reference: IRR)*

7 Section 2.A.32. *Meetings and Expenses of the City Board of Assessment*

8 *Appeals.*

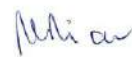
9 (a) The Board of Assessment Appeals of Tarlac City shall meet once a month
10 and as often as may be necessary for the prompt disposition of appealed cases. The
11 chairman and the members of the Board shall not be entitled to per diems or travelling
12 expenses for his attendance in Board meetings, except when conducting an ocular
13 inspection in connection with a case under appeal.

14 (b) All expenses of the Board shall be charged against the general fund of
15 Tarlac City. The Sangguniang Panlungsod shall appropriate the necessary funds to
16 enable the Board to operate effectively. *(LGC, Sec.228, p.98)*

17 Section 2.A.33. *Action by the City Board of Assessment Appeals.*

18 (a) The Board shall decide the appeal within one hundred twenty (120) days
19 from the date of receipt of such appeal. The Board, after hearing shall render its
20 decision based on substantial evidence or such relevant evidence on record as a
21 reasonable mind might accept as adequate to support the conclusion.

22 (b) In the exercise of its appellate jurisdiction, the Board shall have the power
23 to summon witnesses, administer oaths, conduct ocular inspection, take depositions,
24 and issue subpoena and subpoena duces tecum. The proceedings of the Board shall be
25 conducted solely for the purpose of ascertaining the facts without necessarily adhering
26 to technical rules applicable in judicial proceedings.



1 (c) The secretary of the Board shall furnish the owner of the property of the
2 person having legal interest therein and the City Assessor with a copy of the decision
3 of the Board. In the case the City Assessor concurs in the revision or the assessment, it
4 shall be his duty to notify the owner of the property or the person having legal interest
5 therein of such fact using the form prescribed for the purpose. The owner of the
6 property or the person having legal interest therein or the City Assessor who is not
7 satisfied with the decision of the Board may, within thirty (30) days after receipt of the
8 decision of said Board. Appeal to the Central Board of Assessment Appeals (CBAA).
9 The decision of the CBAA shall be final and executory. (LGC, Sec.229, p.98)

10 Section 2.A.34. *Effect of Appeal on the Payment of Real Property Tax.* Appeal
11 on assessment of real property made under the provisions of this Article shall, in no
12 case, suspend the collection of the corresponding real property taxes on the property
13 involved as assessed by the City Assessor, without prejudice to subsequent adjustment
14 depending upon the final outcome of the appeal. (LGC, Sec.231, p.100)

15

16 ***IMPOSITION OF REAL PROPERTY TAX***

17 Section 2.A.35. *Imposition of Real Property Tax.* There is hereby levied on
18 annual "ad valorem" tax of two percent (2%) of the assessed value of all real property,
19 such as land, buildings, machinery, and other improvements affixed or attached to real
20 property located in Tarlac City, except as hereinafter exempted. (LGC, Sec.232, p.100)

21 Section 2.A.36. *Exemption from Real Property Tax.* Pursuant to Section 234 of
22 RA 7160 otherwise known as the Local Government Code of 1991, the following are
23 exempted from payment of the real property tax.

24 a) All real property owned by the Republic of the Philippines or any of its
25 political subdivisions except when the beneficial use thereof has been
26 granted, for consideration or otherwise, to a taxable person.

M. A.

- 1 b) All charitable institutions, churches, parsonages or convents, appurtenant
- 2 thereto including mosques, nonprofit or religious cemeteries and all lands,
- 3 buildings and improvements which are actually, directly and exclusively
- 4 used for religious, charitable or educational purposes;
- 5 c) All machineries and equipment that are actually, directly and exclusively
- 6 used by local water districts and government-owned or controlled
- 7 corporations engaged in the supply and distributions of water and/or
- 8 generation and transmission of electric power;
- 9 d) All real property owned by duly registered cooperatives as provided under
- 10 RA 6938; and
- 11 e) Machinery and equipment exclusively used for pollution control and
- 12 environment protection.

13 Except as provided herein, any exemption from payment of real property tax
14 previously granted to, or presently enjoyed by, all persons, whether natural or juridical,
15 including all government-owned or controlled corporations are hereby withdrawn upon
16 the effectivity of this Revised Revenue Code of Tarlac City. (LGC, Sec.234, pp.100-
17 101)

18
19 **SPECIAL LEVIES ON REAL PROPERTY**

20 Section 2.A.37. *Additional Levy on Real Property for the Special Education*
21 *Fund.* There is hereby levied on annual tax of One percent (1%) on the assessed value
22 of real property which shall be in addition to the basic real property tax. The proceeds
23 thereof shall exclusively accrue to the Special Education Fund (SEF). (LGC, Sec.235,
24 p.101)

25 Section 2.A.38. *Additional Ad Valorem Tax on Idle Lands.* There is hereby
26 levied an annual tax on idle lands at the rate of two percent (2%) of the assessed value

Alti on

1 of the property which shall be in addition to the basic real property tax. (LGC, Sec.236,
2 p.101)

3 Section 2.A.39. *Idle Lands, Coverage.* For purposes of real property taxation,
4 idle lands shall include the following:

5 a) Agricultural lands, more than one (1) hectare in area, suitable for cultivation,
6 dairying, inland fishery, and other agricultural uses, one-half (½) of which
7 remain uncultivated or unimproved by the owner of the property or person
8 having legal interest therein. Agricultural lands planted to permanent or
9 perennial crops with at least fifty (50) trees to a hectare shall not be
10 considered idle lands. Lands actually used for grazing purposes shall
11 likewise not be considered idle lands.

12 b) Lands, other than agricultural, located in Tarlac City, more than one
13 thousand (1,000) square meters in area one-half (½) of which remain
14 unutilized or unimproved by the owner of the property or person having
15 legal interest therein.

16 Regardless of land area, this Section shall likewise apply to residential lots in
17 subdivision duly approved by proper authorities, the ownership of which has been
18 transferred to individual owners, who shall be liable for the additional tax; provided,
19 however, that individual lots of such subdivisions, the ownership of which has not been
20 transferred to the buyer shall be considered as part of the subdivisions, and shall be
21 subject to the additional tax payable by subdivision owner or operator. (Art. 328, IRR).
22 (LGC, Sec.23, pp.101-102)

23 Section 2.A.40. *Idle Lands Exempt from Tax.* Exempted from the additional
24 levy imposed in this Article are idle lands which by reason of *force majeure*, civil
25 disturbance, natural calamity or any cause or circumstances the owner of the property

Mlican

1 or person having legal interest therein is physically or legally prevented from
2 improving, utilizing or cultivating the same. (LGC, Sec.238, p.102)

3 Section 2.A.41. *Listing of Idle Lands by the City Assessor.* The City Assessor
4 shall make and keep an updated record of all idle lands located within his area of
5 jurisdiction. For purposes of collection, the City Assessor shall furnish a copy thereof
6 to the City Treasurer who shall notify, on the basis of such record, the owner of the
7 property or person having legal interest therein of the imposition of said additional tax.
8 (Art.330). (LGC, Sec.239, p.102)

9 Section 2.A.42. *Special Levy on Lands Specially Benefited by Public Works*
10 *Projects on Improvements Funded by the Government of Tarlac City.* The City may
11 impose a special levy on the lands comprised within its territorial jurisdiction
12 especially benefited by public works projects or improvements funded by the city
13 government of Tarlac. The special levy shall not exceed sixty percent (60%) of the
14 actual cost of such project and improvements, including the costs of acquiring land
15 and such other real property in connection therewith, at tax rate prescribed by the
16 Sangguniang Panlungsod

17 Section 2.A.43. *Lands Exempts from Special Levy.* The special levy shall not
18 apply to lands exempt from basic real property tax and to the remainder of the land
19 portions of which have been donated to Tarlac City for the construction of such
20 projects or improvements.

21 Section 2.A.44. *Ordinance Imposing a Special Levy.* The tax ordinance
22 imposing the special levy shall described with reason accuracy the nature, extent, and
23 location of the public work projects or improvements to be undertaken, state the
24 estimated cost thereof, specify the metes and bounds by monuments and lines and the
25 number of annual installments for the payment of the special levy which in no case
26 shall be less than five (5) nor more than ten (10) years. The Sangguniang Panlungsod

Milan

1 shall not be obliged, in the apportionment and computation of the special levy, to
2 establish a uniform percentage of all lands subject to the payment of the tax for the
3 entire city, but it may fix different part or sections thereof, depending on whether such
4 land is more or less benefited by the proposed work.

5 Section 2.A.45. *Publication of Proposed Ordinance Imposing a Special Levy.*

6 Before the enactment of an ordinance imposing a special levy, the Sangguniang
7 Panlungsod shall conduct a public hearing thereon, notify in writing the owners of the
8 real property to be affected or the persons having legal interest therein as to date and
9 place thereof, and afford the latter the opportunity to express their positions or
10 objections relative to the proposed ordinance. (LGC, Sec.242, p.103)

11 Section 2.A.46. *Fixing the Amount of Special Levy.* The special levy

12 authorized herein shall be apportioned, computed, and assessed according to the
13 assessed valuation of lands affected as shown in the books of the City Assessor, or its
14 current assessed value as fixed by him if the property does not appear of record in his
15 books. The City Assessor, upon the effectivity of the ordinance imposing special levy,
16 shall forthwith proceed to determine the annual amount of special levy assessed against
17 each parcel of land comprised within the area especially benefited and shall send to
18 each landowner a written notice thereof by mail, personal service, or publication in
19 appropriate cases. (LGC, Sec.243, p.103)

20 Section 2.A.47. *Taxpayer's Remedies Against Special Levy.* Any owner of real

21 property affected by a special levy or any person having legal interest may, upon
22 receipt of the written notice of assessment of the special levy, avail of the remedies
23 provided under Section 2.A.30 of this Article. (LGC, Sec.244, p.103)

24 Section 2.A.48. *Accrual of Special Levy.* The special levy shall accrue on the

25 first day of the quarter next following the effectivity of the Ordinance imposing such
26 levy. (LGC, Sec.245, p.103)

Mkian

1 **COLLECTION OF REAL PROPERTY TAX**

2 Section 2.A.49. *Date of Accrual of Tax.* The real property tax for any year
3 shall accrue on the first day of January and from that date it shall constitute a lien on
4 the property which shall be superior to any other lien, mortgage, or encumbrance of
5 any kind whatsoever, and shall be extinguished only upon the payment of delinquent
6 tax. (LGC, Sec.246, p.103)

7 Section 2.A.50 *Collection of Real Property Tax.* The collection of real
8 property tax with interest thereon and related expenses, and the enforcement of the
9 remedies provided for in this Article or any applicable laws, shall be the responsibility
10 of the City Treasurer.

11 The City Treasurer may deputize the barangay treasurer to collect all taxes on
12 real property located in the barangay: Provided, that the barangay treasurer is properly
13 bonded for the purpose: Provided, further, that the premium on the bond shall be paid
14 by the City Government. (LGC, Sec.247, p.103)

15 Section 2.A.51. *City Assessor to Furnish City Treasurer with Assessment Roll.*
16 The City Assessor shall prepare and submit to the City Treasurer of Tarlac City on or
17 before the thirty-first (31st) day of December each year, an assessment roll containing a
18 list of all persons whose real properties have been newly assessed or reassessed and the
19 value of such properties. (LGC, Sec.248, p.104)

20 Section 2.A.52. *Notice of Time for Collection of Tax.* The City Treasurer shall,
21 on or before the thirty-first (31st) day of January each year, in the case of the basic real
22 property tax and the additional tax for the Special Education Fund (SEF) or on any
23 other date to be prescribed by the Sangguniang Panlungsod in the case of any other tax
24 levied under this Article, post the notice of the dates when the tax may be paid without
25 interest at a conspicuous and publicly accessible place at the City Hall. Said notice
26 shall likewise be published in a newspaper of general circulation in the locality once a
27 week for two (2) consecutive weeks. (LGC, Sec.249, p.104)

Mhian

1 Section 2.A.53. *Payment of Real Property Taxes in Installments.* The owner of
2 the real property or the person having legal interest therein may pay the basic real
3 property tax and the additional tax for Special Education Fund (SEF) due thereon
4 without interest in four (4) equal installments; the first installment to be due and
5 payable on or before the Thirty-First (31st) of March; the second installment, on or
6 before the Thirtieth (30th) of June; the third installment, on or before the Thirtieth (30th)
7 of September; and the last installment on or before the Thirty-First (31st) of December,
8 except the special levy the payment of which shall be governed by an ordinance of the
9 Sangguniang Panlungsod.

10 Both the basic tax and the additional one percent (1%) tax for the SEF must be
11 collected simultaneously. Payment of real property taxes shall first be applied to prior
12 years delinquencies, interests, and penalties, if any, and only after said delinquencies
13 are settled may tax payments be credited for the current period.

14 Section 2.A.54. *Tax Discount for Advanced and Prompt Payment.* If the basic
15 real property tax and the additional tax accruing to Special Education Fund (SEF) are
16 paid on time or in advance in accordance with the prescribed schedule of payments as
17 provided under Section 2.A.53, the taxpayer shall be granted a tax discount as follows:

- 18 a) Ten percent (10%) tax discount for prompt payment, and,
19 b) Twenty percent (20%) tax discount for advanced payment

20 PROVIDED, however, that the above discount shall only be granted to
21 properties without any delinquency.

22 (*IRR – ART. 342*)

23 Section 2.A.55. *Payment Under Protest.*

- 24 a) No protest shall be entertained unless the taxpayer first pays the tax. There
25 shall be annotated on the tax receipts the words “paid under protest.” The
26 protest in writing must be filed within thirty (30) days from payment of the



1 tax to the City Treasurer, who shall decide the protest within sixty (60) days
2 from receipt thereof.

3 b) The tax or a portion thereof paid under protest shall be held in trust by the
4 City Treasurer. However, fifty percent (50%) of the tax paid under protest
5 shall be distributed in accordance with the provisions of this Article on the
6 distributions of proceeds.

7 c) In the event that the protest is finally decided in favor of the taxpayer, the
8 amount or portion of the tax protested shall be refunded to the protestant, or
9 applied as tax credit against his existing or future tax liability.

10 d) In the event that the protest is denied or upon the lapse of the sixty-day
11 period prescribed in subparagraph (a) above, the taxpayer may avail of the
12 remedies provided for in this Article. *(LGC, Sec. 252, p.105)*

13 Section 2.A.56. *Repayment of Excessive Collections.* When an assessment of
14 basic real property tax, or any other tax levied under this Article, is found to be illegal
15 or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a
16 written claim for refund or credit for taxes and interests with the City Treasurer within
17 two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

18 The City Treasurer shall decide the claim for tax refund or tax credit within
19 sixty (60) days from receipt thereof. In case the claim for tax refund or tax credit is
20 denied, the taxpayer may avail of the remedies as provided for under this Article.
21 *(LGC, Sec.253, p.105)*

22 Section 2.A.57. *Notice of Delinquency in the Payment of Real Property Tax.*

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

Alfonso

1 The notice of delinquency shall also be published once a week for two (2)
2 consecutive weeks, in a newspaper of general circulation in Tarlac City.

3 (b) Such notice shall specify the date upon which the tax became delinquent
4 and shall state that personal property may be distrained to effect payment. It
5 shall likewise state that at anytime before the distraint of personal property,
6 payment of tax with surcharges, interests and penalties may be made in
7 accordance with the next following Section, and unless the tax surcharges
8 and penalties are paid before expiration of the year for which the tax is due
9 except when the notice of the assessment or special levy is contested
10 administratively or judicially, pursuant to the provisions of Section 2.A.30,
11 Article, Chapter II of this Revenue Code, the delinquent real property will
12 be sold at public auction, and the title to the property will be vested in the
13 purchaser, subject, however, to the right of the delinquent owner of the
14 property or any person having legal interest therein to redeem the property
15 within one (1) year from the date of sale. (*LGC, Sec.254, p.105*)

16 Section 2.A.58. *Interest on Unpaid Real Property Tax* - Failure to pay the basic
17 real property tax or any other tax levied under this Article upon the expiration of the
18 periods prescribed in Section 2.A.53, hereof, or when due, as the case may be, shall
19 subject the taxpayer to the payment of interest at the rate or two percent (2%) per
20 month on the unpaid amount or a fraction thereof, until the delinquent tax shall have
21 been fully paid Provided, however, That in no case shall the total interest on the unpaid
22 tax or portion thereof exceed thirty-six (36) months. (*LGC, Sec. 255, p. 106*)

23 Section 2.A.59. *Remedies for the Collection of Real Property Tax*. For the
24 collection of basic real property tax and any other tax levied under this Article, the City
25 Government of Tarlac City thru the City Treasurer may avail of the remedies by
26 administrative or judicial action. The administrative remedies, which are summary in
27 nature, are: (a) Levy on real property; and, (b) Sale of real property at public auction.

28 The judicial remedy is availed of in the court of appropriate jurisdiction. These
29 remedies are cumulative, simultaneous and unconditional, that is, any or all the

Adrian

1 remedies or combination thereof may be resorted to and the use of one remedy shall
2 not be a bar against the institution of the others. Formal demand for the payment of the
3 delinquent taxes and penalties due is not a prerequisite to such remedies. The notice of
4 delinquency required under Section 2.A.57 of this Article shall be sufficient for the
5 purpose. (LGC, Sec.256, p.106)

6 Section 2.A.60. *Tarlac City Government Lien.* The basic real property tax and
7 any other tax levied under this Article constitute a lien on the property subject to tax,
8 superior to all liens, charges or encumbrances in favor of any person, irrespective of
9 the owner or possessor thereof, enforceable by administrative or judicial action, and
10 may only be extinguished upon payment of the tax and the related interests and
11 expenses. (LGC, Sec.257, p.106)

12 Section 2.A.61. *Levy on Real Property.* After the expiration of the time
13 required to pay the basic real property tax or any other tax levied under this Article,
14 real property subject to such tax may be levied upon through the issuance of a warrant
15 on or before, or simultaneously with the institution of the civil action for the collection
16 of the delinquent tax. Levy on real property shall be made in the manner herein set
17 forth:

- 18 a) The City Treasurer when issuing a warrant of levy shall prepare the duly
19 authenticated certificate showing the name of the delinquent property owner or
20 person having legal interest therein, the description of the property, the amount
21 of tax due and the interest thereon.
- 22 b) The warrant shall be mailed to or served upon the delinquent owner of the real
23 property or person having legal interest therein. In case he is out of the country
24 or cannot be located, to the occupant or administrator of the subject property.
- 25 c) Written notice of levy with the attached warrant shall be mailed to or served
26 upon the City Assessor and City Registrar of Deeds of Tarlac City.

Marian

1 d) The City Assessor and City Registrar of Deeds shall annotate the levy on the tax
2 declaration and the certificate of title of the property, respectively.

3 e) The City Treasurer shall submit a written report on the levy to the Sangguniang
4 Panlungsod within ten (10) days after receipt of the warrant by the property
5 owner or person having legal interest (Art. 349, IRR), (LGC, Sec.258, p.106)

6 Section 2.A.62. *Penalty for Failure to Issue and Execute Warrant.* Without
7 prejudice to criminal prosecution under the Revised Penal Code and other applicable
8 laws, the City Treasurer or his deputy who fails to issue or execute the warrant or levy
9 within one (1) year from the time the tax becomes delinquent or within thirty (30) days
10 from the date of the issuance thereof, or who is found guilty of abusing the exercise
11 thereof in an administrative or judicial proceeding shall be dismissed from the service.
12 (LGC, Sec.259, p.107) (park, as per request of the CT.)

13 Section 2.A.63. *Advertisement and Sale.* Within thirty (30) days after service of
14 the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or
15 auction the property or a usable portion thereof as may be necessary to satisfy the tax
16 delinquency and expenses of sale. The advertisement shall be effected by posting
17 notice at the main entrance of the City Hall, and in a publicly accessible and conspicuous
18 place in the barangay where the real property is located, and by publication once a week for
19 two (2) weeks in a newspaper of general circulation in Tarlac City. The advertisement shall
20 specify the amount of the delinquent tax, the interest due thereon and expenses of sale. The
21 date and place of sale, the name of the owner of the real property or person having legal
22 interest therein, and a description of the property to be sold. At any time before the date fixed
23 for the sale, the owner of the real property or person having legal interest therein may stay the
24 proceeding by paying the delinquent tax, the interest due thereon and the expenses of sale. The
25 sale shall be held either at the main entrance of the Tarlac City Hall, or on the property to be
26 sold, or at any other place as specified in the notice of the sale.

27 Within thirty (30) days after the sale, the City Treasurer or his deputy shall
28 make a report of the sale to Sangguniang Panlungsod, and which shall form part of his



1 records. The City Treasurer shall likewise prepare and deliver to the purchaser a
2 certificate of sale which shall contain the name of the purchaser, a description of the
3 property sold, the amount of the delinquent tax, the interest due thereon, the expenses
4 of the sale and a brief description of the proceedings: Provided, however, That
5 proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the
6 expenses of sale shall be remitted to the owner of the real property or person having
7 legal interest therein.

8 The City Treasurer may, by an ordinance duly approved, advance an amount
9 sufficient to defray the cost of collection through the remedies provided for in this
10 Article, including the expenses of advertisement and sale. (*LGC, Sec.260, pp.107-108*)

11 Section 2.A.64. *Redemption of Property Sold.* Within one (1) year from the
12 date of sale, the owner of the delinquent property or person having legal interest
13 therein, or his representative, shall have the right to redeem the property upon payment
14 to the City Treasurer of the amount of the delinquent tax, including the interest due
15 thereon, and the expenses of sale from the date of delinquency to the date of sale, plus
16 interest of not more than two percent (2%) per month on the purchase price from the
17 date of sale to the date of redemption. Such payment shall invalidate the certificate of
18 sale issued to the purchaser and the owner of the delinquent real property or person
19 having legal interest therein shall be entitled to a certificate of redemption which shall
20 be issued by the City Treasurer or his deputy.

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

24 The City Treasurer or his deputy, upon receipt from the purchaser of the
25 certificate of sale, shall forthwith return to the latter the entire amount paid by him plus
26 interest of not more than two percent (2%) per month. Thereafter, the property shall be

Alina

1 free from the lien of such delinquent tax, interest due thereon and expenses of sale.
2 (*LGC, Sec.261, p.108*)

3 Section 2.A.65. *Final Deed to Purchaser.* In case the owner or person having
4 legal interest therein fails to redeem the delinquent property as provided herein, the
5 City Treasurer shall execute a deed conveying to the purchaser said property, free from
6 lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall
7 briefly state the proceedings upon which the validity of the sale rests. (*LGC, Sec.262,*
8 *p.108*)

9 Section 2.A.66. *Purchase Property by the City Government of Tarlac City for*
10 *Want of Bidder.* In case there is no bidder for the real property advertised for sale as
11 provided herein, or if the highest bid is for an amount insufficient to pay the real
12 property tax and the related interests and costs of the sale, the City Treasurer
13 conducting the sale shall purchase the property in behalf of Tarlac City to satisfy the
14 claim and within (2) days thereafter shall make a report of his proceedings which shall
15 be reflected upon the records of his office. It shall be the duty of the City Registrar of
16 Deeds of Tarlac City upon registration with his office of any such declaration of
17 forfeiture to transfer the title of the forfeited property to Tarlac City without the
18 necessity of an order from a competent court.

19 Within one (1) year from the date of such forfeiture, the taxpayer or his
20 representative may redeem the property by paying to the City Treasurer the full amount
21 of the real property tax and the related interest and cost of sale. If the property is not
22 redeemed as provided herein, the ownership thereof shall be fully vested to Tarlac
23 City(*LGC, Sec. 263, p. 108*)

24 Section 2.A 67. *Resale of Real Estate Taken for Taxes, Fees, or Charges.* The
25 Sangguniang Panlungsod may, by a duly approved ordinance, and upon notice of not
26 less than twenty (20) days, sell and dispose of the real property acquired under the
27 preceding Section at public auction. (*LGC, Sec.264, p.109*)



1 Section 2.A.68. *Further Distraint or Levy.* Levy may be repeated if necessary
2 on the same property subject to tax until the full amount due, including all expenses, is
3 collected (*LGC, Sec.265, p.109*)

4 Section 2.A.69. *Collection of Real Property Tax Through the Courts.* The
5 delinquent basic real property tax or any other tax levied under this Article shall
6 constitute a lawful indebtedness of the taxpayer to Tarlac City; hence, collection of
7 such indebtedness can be enforced through civil action in any court of competent
8 jurisdiction.

9 a) The City Treasurer shall furnish the city legal officer a certified statement of
10 delinquency who, within fifteen (15) days after the receipt, shall file the civil
11 action in the name of Tarlac City in the proper court of competent jurisdiction.

12 The jurisdiction of the court is determined by the amount sought to be
13 recovered exclusive of interests and costs. Thus, where the delinquent tax due
14 does not exceed Ten Thousand Pesos (P10,000.00), the competent court is the
15 city trial court, and where the amount due is in excess of Ten Thousand Pesos
16 (P10,000.00), the proper court is the regional trial court.

17 b) Where cognizable in an inferior court, the action must be filed in Tarlac City
18 where the delinquent property is located. Where the regional trial court has
19 jurisdiction, the City Government of Tarlac shall file the complaint in this city
20 where the property is situated.

21 c) In both cases, that is, where the claim is either cognizable by an inferior court or
22 by the regional trial court, the City Treasurer shall furnish the City Legal
23 Officer the exact address of the defendant where he may be served with
24 summons. (*IRR*). (*LGC, Sec.266, p.109*)

25 Section 2.A.70. *Action Assailing Validity of Tax Sale.* No court shall entertain
26 any action assailing the validity of any sale at public auction of real property or rights
27 therein under this Article until the taxpayer shall have deposited with the court the

Alhija

1 amount for which the real property was sold, together with interest of two percent (2%)
2 per month from the date of sale to the time of the institution of the action. The amount
3 so deposited shall be paid to the purchaser at the auction sale if the deed is declared
4 invalid but it shall be returned to the depositor if the action fails.

5 Neither shall any court declare a sale at public auction invalid by reason of
6 irregularities or have informalities in the proceedings unless the substantive rights of
7 the delinquent owner of the real property or the person have legal interest therein been
8 impaired. (*LGC, Sec.267, p.109*)

9 Section 2.A.71. *Payment of Delinquent Taxes on Property Subject of*
10 *Controversy.* In any action involving the ownership or possession of, or succession to,
11 real property, the court may, *morupropio* or upon representation of the City Treasurer
12 or his deputy, award such ownership, possession, or succession to any party to the
13 action upon payment to the court of the taxes with interest due on the property and all
14 other costs that may have accrued, subject to the final outcome of the action. (*LGC,*
15 *Sec.26, p.109*)

16 Section 2.A.72. *City Treasurer to Certify Delinquencies Remaining*
17 *Uncollected.*

18 The City Treasurer or his deputy shall prepare a certified list of all real property tax
19 delinquencies which remained uncollected or unpaid for at least one (1) year in his
20 jurisdiction, and a statement of the reason or reasons for such non-collection or non-
21 payment, and shall submit the same to the Sangguniang Panlungsod on or before
22 December thirty first (31st) of the year immediately succeeding the year in which the
23 delinquencies were incurred, with a request for assistance in the enforcement of the
24 remedies for collection provided in this Article. (*LGC, Sec.269, p.110*)

25 Section 2.A.73. *Periods Within Which to Collect Real Property Taxes.* The
26 basic real property tax and any other tax levied under this Article shall be collected

Alfon

1 within five (5) years from the date they become due. No action for the collection of the
2 tax, whether administrative or judicial, shall be instituted after the expiration of such
3 period. In case of fraud or intent to evade payment of the tax, such action may be
4 instituted for the collection thereof within ten (10) years from the discovery of such
5 fraud of intent to evade payment.

6 The period of prescription within which to collect shall be suspended for the
7 time during which.

- 8 1. The City Treasurer is legally prevented from collecting the tax;
- 9 2. The owner of the property or the person having legal interest therein request for
10 reinvestigation and execute a waiver in writing before the expiration of the
11 period within which to collect; and
- 12 3. The owner of the property or the person having legal interest therein is out of the
13 country or otherwise cannot be located. (LGC, Sec. 270, p. 110)

14 15 **DISTRIBUTION OF PROCEEDS**

16 Section 2.A.74. *Distribution of Proceeds.* The proceeds of the basic real
17 property tax, including interest thereon, and proceeds from the use, lease or
18 disposition, sale or redemption of property acquired at a public auction, and fifty
19 percent (50%) of the tax paid under protest by the City Treasurer shall be distributed as
20 follows:

- 21 a) City Share – Seventy percent (70%) shall accrue to the general fund of the
22 city; and
- 23 b) Barangay Share- Thirty percent (30%) shall be distributed among the
24 component barangays of this City in the following manner:
 - 25 1. Fifty percent (50%) shall accrue to the barangay where the property is
26 located;

Albi on

1 2. Fifty percent (50%) shall accrue equally to all component barangays of
2 the city.

3 The share of each barangay shall be released, without need of any further
4 action, directly to the barangay treasurer on a quarterly basis within five (5) days after
5 the end of each quarter and shall not be subject to any lien or holdback for whatever
6 purpose subject to such rules as may be prescribed by the Commission on Audit
7 (COA) for this purpose. (*LGC, Sec.271, pp.110-111*)

8 Section 2.A.75. *Application of Proceeds of the Additional One Percent (1%)*
9 *SEF Tax.* The proceeds of the additional one percent (1%) real property tax accruing to
10 Special Education Fund shall be automatically released to the City School Board.
11 Provided, however, That the proceed shall be allocated for the operation and
12 maintenance of public schools, construction and repair of school buildings, facilities
13 and equipment, educational research, purchases of books and periodicals, and sports
14 development as determined and approved by the City School Board. (*LGC, Sec.272,*
15 *pp.111-112*)

16 Section 2.A.76. *Proceeds of Tax on Idle Lands.* The proceeds of the additional
17 real property tax on idle lands shall accrue to the general fund of Tarlac City.
18 Accordingly, the proceeds of the tax shall be treated in the income account as revenue
19 from taxation. (*LGC, Sec.273, p.112*)

20 Section 2.A.77. *Proceeds of the Special Levy.* The proceeds of the special levy
21 on lands benefited by the public works, projects and other improvements shall accrue
22 to the general fund of the City of Tarlac, who financed such public works, projects or
23 other improvements. Accordingly, all income derived from this special levy shall be
24 treated in the income account as revenue from taxation.

25
26

Mica

1 **SPECIAL PROVISIONS**

2 Section 2.A.78. *General Assessment Revision; Expenses Incident Thereto.* The
3 Sangguniang Panlungsod of this city shall provide the necessary appropriation to
4 defray the expenses incident to the general revision of real property assessment. The
5 barangays may be required by the Sangguniang Panlungsod to share in the expenses to
6 be incurred for the conduct of a general revision of real property assessment.

7 Section 2.A.79. *Condonation or Reduction of Real Property Tax and Interest.*

8 In case of a general failure of crops or substantial decrease in the price of agricultural
9 or agri-based products, or calamity in the city, the Sangguniang Panlungsod, by
10 ordinance passed prior to the (1st) day of January of any year and upon
11 recommendation of the City Disaster Risk Reduction Management Office, may condone or
12 reduce, wholly or partially, the taxes and interest thereon for the succeeding year or
13 years. *(LGC, Sec.276, p.112)*

14 Section 2.A.80. *Duty of City Registrar of Deeds and Notaries Public to Assist*

15 *the City Assessor.* It shall be the duty of the City Registrar of Deeds and Notaries
16 Public to furnish the City Assessor with copies of all contracts selling, transferring or
17 otherwise conveying, leasing or mortgaging real property received by, or
18 acknowledged before them. *(LGC, Sec.278, pp.112-113)*

19 Section 2.A.81. *Insurance Companies to Furnish Information to City Assessor.*

20 Insurance companies are hereby required to furnish the City Assessor copies of any
21 contract or policy insurance on buildings, structures and improvements insured by
22 them or such other documents which may be necessary for the proper assessment
23 thereof. *(LGC, Sec.279, p.113)*

24 Section 2.A.82. *Fees in Court Actions.* All court actions, criminal or civil,

25 instituted at the instance of the City Treasurer or City Assessor under the provisions of
26 this Article shall be exempt from the payment of court and sheriff's fees. *(LGC,*
27 *Sec.280, p.113)*

Mica

1 Section 2.A.83. *Fees in Registration of Papers or Documents on Sale of*
2 *Delinquent Real Property to Tarlac City.* All certificates, documents, and papers
3 covering the sale of delinquent property to Tarlac City, if registered in the Registry of
4 Property, shall be exempt from the documentary stamp tax and registration fees. (*LGC,*
5 *Sec.281, p.113*)

6 Section 2.A.84. *Sale and Forfeiture Before the Effectivity of this Revenue Code.*
7 Tax delinquencies incurred, and sales and forfeiture of delinquent real property
8 affected, before the effectivity of this "Revised Revenue Code of Tarlac City, shall be
9 governed by the provisions of applicable laws then in force. (*LGC, Sec.283, pp. 13-*
10 *114*) (*park*)

11 Section 2.A.85. *Omission of Property from Assessment or Tax Rolls by Officers*
12 *and Other Acts.* Any officer charged with the duty of assessing a real property who
13 willfully fails to assess or who intentionally omits from the assessment or tax roll any
14 real property which he knows to be taxable, or who willfully or negligently under-
15 assessed any real property, or who intentionally violates or fails to perform any duty
16 imposed upon him by law relating to the assessment of taxable real property shall,
17 upon conviction, be punished by a fine of not less than One Thousand pesos
18 (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or by imprisonment of
19 not less than one (1) month nor more than six (6) months, or both such fine and
20 imprisonment, at the discretion of the court.

21 The same penalty shall be imposed upon any officer charged with the duty of
22 collecting the tax due on real property who willfully or negligently fails to collect the
23 tax, and institute the necessary proceedings for the collection of the same. Any other
24 officer required in this Article to perform acts relating to the administration of the real
25 property tax or to assist the City Assessor or City Treasurer in such administration,
26 who willfully fails to discharge such duties shall, upon conviction, be punished by a

Mica

1 fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos
2 (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6)
3 months, or both such fine and imprisonment, at the discretion of the court.

4 Section 2.A.86. *Government Agents Delaying Assessment of Real Property*
5 *and Assessment Appeals.* Any government official who intentionally and deliberately
6 delays the assessment of real property or the filing of any appeal against its assessment
7 shall, upon conviction, be punished by a fine of not less than Five Hundred Pesos
8 (P500.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less
9 than one (1) month nor more than six (6) months, or both such fine and imprisonment,
10 at the discretion of the court.

11 Section 2.A.87. *Failure to Dispose of Delinquent Real Property at Public*
12 *Auction.* The City Treasurer who fails to dispose of delinquent real property at public
13 auction in compliance with the pertinent provisions of this Article and any other local
14 official whose acts hinder the prompt disposition of delinquent real property at public
15 auction shall, upon conviction, be subject to a fine of not less than One Thousand
16 Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of
17 not less than one (1) month nor more than six (6) months, or both such fine and
18 imprisonment, at the discretion of the court.

19 ARTICLE B. – *Socialized Housing Tax*

20 Section 2.B.01. *Imposition of Tax.* There is hereby levied a “socialized housing
21 tax” of one-half of one percent ($\frac{1}{2}$ of 1%) on the assessed value of all lands in urban
22 areas in excess of Fifty Thousand Pesos (P50,000.00) which is an addition to the basic
23 real property tax.

24 Section 2.B.02. *Definitions.* When used in this Article, the term:
25 a) Socialized Housing refers to housing programs and projects covering houses and
26 lots or home lots duly undertaken by the government or the private sector for

Mhion

1 the underprivileged and homeless citizens which shall include sites and services
2 development, long term financing, liberalized terms on interest payments; and
3 such other benefits in accordance with the provisions of RA 7279 otherwise
4 known as the Urban Development and Housing Act of 1992.

5 b) Urban Area refers to all cities, regardless of their population density and to
6 municipalities with a population density of at least Five Hundred (500) persons
7 per square kilometer.

8 Section 2.B.03. *Exemptions.* Pursuant to the provisions of RA 7279 the
9 following are exempted from the socialized housing tax, viz:

- 10 a) Those included in the coverage of RA 6657 otherwise known as the
11 Comprehensive Agrarian Reform Law.
- 12 b) Those actually used for national defense and security of the state.
- 13 c) Those used, reserved or otherwise set aside for government offices facilities and
14 other installations, whether owned by the national government, its agencies and
15 instrumentalities including government-owned or controlled corporations, or by
16 the local government units. Provided, however, that the lands herein mentioned,
17 or portions thereof, which have not been used for the past ten (10) years from
18 the effectivity of RA 7279.
- 19 d) Those used or set aside for parks, reserves for flora and fauna, forests and
20 watershed, and other areas necessary to maintain ecological balance on
21 environmental protection, as determined and certified by the proper
22 government agency; and
- 23 e) Those actually and primarily used for religions, charitable or educational
24 purposes, cultural and historical sites, hospitals and health centers, and
25 cemeteries or memorial parks.

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

5 Section 2.B.05. *Administrative Provision.* The City Assessor shall keep an
6 updated record of lands in urban areas within his jurisdiction with assessed values in
7 excess of Fifty Thousand (P50,000.00) Pesos. For such record, the owner of the
8 property or person having legal interest therein of the imposition of the additional tax.

9 Section 2.B.06. *Penalty.* Any violation of the provision of this Article shall be
10 punished by a fine of not less than One Thousand (P1,000.00) Pesos but not exceeding
11 Five thousand (P5,000.00) Pesos, or imprisonment of not less than one (1) month but
12 not exceeding (6) months, or both such fine and imprisonment, at the discretion of the
13 Court.

14

15 **CHAPTER III – OTHER CITY TAXES (EXCEPT REAL PROPERTY TAX)**

16 **ARTICLE A. – Tax on Transfer of Real Property Ownership**

17 Section 3.A.01. *Imposition of Tax.* There is hereby levied a tax on the sale,
18 donation, barter, or any other mode of transferring ownership or title of real property at
19 the rate of not more than “*Eighty Two and One-Half percent of one percent*” (82 ½%
20 of 1%) of the total consideration involved in the acquisition of the property or its fair
21 market value in case the monetary consideration involved in the transfer is not
22 substantial, whichever is higher. For purposes of determining the fair market value of
23 lands, the prevailing schedule of fair market value enacted by the Sangguniang
24 Panlungsod shall be used (LGC, Sec. 135, p. 64)

25 Section 3.A.02. *Definitions.* When used in this Article, the term:

Reli an

1 a) Real Property refers only to lands, buildings, and machineries intended by the
2 owner of the land or building for an industry or works which may be carried on
3 in a building or on a piece of land and which tend directly to meet the needs of
4 the said industry or works.

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

7 c) Fair Market Value refers to the amount reflected in the prevailing schedule of
8 fair market values enacted by the Sangguniang Panlungsod.

9 Section 3.A.03. *Exemptions.* The sale, transfer, or other disposition of real
10 property pursuant to Republic Act No. 6657 shall be exempt from this tax.

11 Section 3.A.04. *Time of Payment.* It shall be the duty of the seller, donor,
12 transferor, executor, or administrator to pay to the City Treasurer or to his duly
13 authorized representative the tax impose within sixty (60) days from the date of the
14 execution of the deed or from the date of the property owner's death.

15 Section 3.A.05. *Surcharge for Late Payment.* Failure to pay the tax imposed in
16 this Article within the prescribed time shall subject the taxpayer to a surcharge of
17 "twenty-five percent" (25%) of the original amount of tax due, such surcharge to be
18 paid at the same time and in the same manner as the tax due.

19 Section 3.A.06. *Interest on Unpaid Tax.* In addition to the surcharge for late
20 payment, there shall be imposed an interest of "two percent (2%) per month" upon the
21 unpaid tax, including surcharges, until such amount is fully paid but in no case shall
22 the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

23

24 Section 3.A.07. *Administrative Provisions.*

25 a) The Registrar of Deeds of Tarlac City shall, before registering any deed, require
26 the presentation of evidence of payment of this tax. The City Assessor shall

Alfian

1 likewise make the same requirement before cancelling an old tax declaration
2 and issuing a new one in place thereof.

3 b) Notaries Public shall furnish the City Treasurer with a copy of any deed
4 transferring ownership or title to any real property within thirty (30) days from
5 the date of notarization.

6 c) It shall be the duty of the seller, donor, transferor, executor, or administrator to
7 pay the tax herein imposed within sixty (60) days from the date of the
8 execution of the deed or from the date of the property owner's death.

9 Section 3.A.08. *Penalty.* Any violation of the provision of this Article shall be
10 punished by a fine of not more than One Thousand (P1,000.00) Pesos nor more than
11 Five Thousand (5,000.00) Pesos or imprisonment of not less than one (1) month nor
12 more than six (6) months, or both at the discretion of the Court.

13
14 **ARTICLE B. – Tax on “Business of Printing and Publication”**

15 Section 3.B.01. *Imposition of Tax.* There is hereby levied a tax at the rate of
16 eighty two and one-half percent of one percent” (82 ½ of 1%) of the gross annual
17 receipts for the preceding calendar year on the business of persons engaged in the
18 printing and/or publication of books, cards, posters, leaflets, handbills, certificates,
19 receipts, pamphlets, and other printed materials of similar nature. (*LGC, Sec.136, p.64*)

20 Section 3.B.02. *Newly Started Business.* In the case of newly started business of
21 printing and publication, the tax shall be “8.25% of one percent” (1%) of the capital
22 investment.

23 In the succeeding calendar year, regardless of when the business started to
24 operate, the tax shall be based on the gross receipts for the preceding calendar year, or
25 any fraction thereof as provided in Section 3.B.01 hereof.

Alhian

1 Section 3.B.03. *Exemption.* The receipts from the printing and/or publishing of
2 books and other reading materials prescribed by the Department of Education as school
3 texts or reference shall be exempt from the tax herein imposed.

4 Section 3.B.04. *Time of Payment.* The tax imposed in this Article shall be paid
5 to the City Treasurer within the first twenty (20) days of January or of each subsequent
6 quarter, as the case may be.

7 In the case of newly started business, the owner or operator of the same shall
8 pay the corresponding tax prescribed in Section 3.B.02. hereof before the business
9 starts or continues to operate.

10 Section 3.B.05. *Surcharge for Late Payments.* Failure to pay the tax impose in
11 this Article within the time required shall subject the taxpayer to a surcharge of
12 "twenty five percent (25%) of the original amount of tax due, such surcharge to be paid
13 at the same time and in the same manner as the original tax due.

14 Section 3.B.06. *Interest on Unpaid Tax.* In addition to the surcharge for late
15 payment, there shall be imposed an interest of "two percent (2%) per month" upon the
16 unpaid amount including surcharge from due date until the tax is fully paid but in no
17 case the total interest on the unpaid amount or portion thereof exceed thirty-six (36)
18 months.

19 Section 3.B.07. *Penalty.* Any violation of the provision of this Article shall be
20 punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than
21 Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor
22 more than six (6) months, or both, at the discretion of the Court.

23

24

25

ARTICLE C. – *Franchise Tax*

26

Section 3.C.01. *Definitions.*

Allian

1 a) Franchise - It is also a right or privilege, affected with public interest which is
2 conferred upon private persons or corporations, under such terms and
3 conditions as the government and its political subdivisions may impose in the
4 interest of public welfare, security and safety. (*Model Local Government*
5 *Revenue Code, prepared by the BLGF & NTRC and published by the Local*
6 *Government Academy, 1993, p.69*)

7 b) Business Enjoying Franchise refers to franchise holders excluding grantees of
8 "certificate of public convenience" for the operation of public utility vehicles.
9 (Art. 226, par. IRR of RA 7160).

10 Section 3.C.02. *Imposition of Tax.* There is hereby levied a tax at the rate of
11 eighty two and one- half percent (82.5%) of one percent (1%) of the gross annual
12 receipts, which shall include both cash sales and sales on account, realized during the
13 preceding calendar year within the territorial jurisdiction of Tarlac City. (LGC,
14 Sec.137, p.64).

15 Section 3.C.03. *Newly Started Business.* In the case of a newly started business
16 enjoying a franchise, the tax shall be (82.5%) of one percent (1%) of the capital
17 investment.

18 In the succeeding calendar year, regardless of when the business started to
19 operate, the tax shall be based on the gross receipts for the preceding calendar year or
20 any fraction thereof as provided in Section 3.C.02 hereof.

21 In the case of newly started business, the owner or operator of the same shall
22 pay the corresponding tax prescribed in Section 3.C.03 hereof before the business
23 starts or continues to operate.

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

1 1) If the principal office of the business is located in Tarlac City the paid-up capital
2 stated in the articles of incorporation in the case of corporation, or in any
3 similar document, in the case of other types of business organizations or
4 enterprises shall be considered as capital investment.

5 2) Where there is a branch or sales office which commences business operations
6 during the same year as the principal office but which is located in another city
7 or outside the city, the paid-up capital referred to above shall be reduced by the
8 amount of the capital investment made for the said branch or sales office which
9 shall be taxable instead by the city where it is located.

10 3) Where the newly-started business located in Tarlac City is a branch or sales
11 office commencing business operations at a year later than that of the principal
12 office, capital investment shall mean the total funds invested in the branch or
13 sales office. (Art. 226 (b), IRR).

14 Section 3.C.04. *Exclusions*. The term businesses enjoying a franchise shall not
15 include holders of certificate of public convenience for the operation of public utility
16 vehicles for reason that such certificates are not considered as franchise.

17 Section 3.C.05. *Time of Payment*. The tax imposed in this Article shall be due
18 and payable within the first twenty (20) days of January or of each subsequent quarter
19 as the case may be.

20 Section 3.C.06. *Surcharge of Late Payment*. Failure to pay the tax levied on
21 time shall subject the taxpayer to a surcharge of "twenty-five percent" (25%) of the
22 original amount of tax due, such surcharge to be paid at the same time and in the same
23 manner as the tax due.

24 Section 3.C.07. *Interest on Unpaid Tax*. In addition to the surcharge for late
25 payment, there shall be imposed upon the unpaid amount including surcharge, an
26 interest of two percent (2%) per month from the due date until the tax is fully paid.



1 Provided that the total interest on the unpaid amount or portion thereof shall not exceed
2 thirty-six (36) months.

3 Section 3.C.08. *Penalty.* Any violation of the provisions of this Article shall be
4 punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than
5 Five Thousand Pesos (P5, 000.00), or imprisonment of not less than one (1) month nor
6 more than six (6) months, or both, at the discretion of the Court.

7

8 **ARTICLE D. – Professional Tax**

9 Section 3.D.01. *Definitions.* When used in this Article, the term:

10 a) Profession means a calling, which requires the passing of appropriate
11 government board or bar examination and other examination conducted by
12 the Professional Regulation Commission.

13 b) Professional refers to a person who possesses the qualifications to exercise
14 or practice a profession. (*LGC, Sec. 139, p.65*)

15 Section 3.D.02. *Imposition of Tax.* There is hereby levied an annual
16 professional tax of Three Hundred Thirty Pesos (P 330.00) on each person engaged in
17 the exercise or practice of his profession requiring government examination.

18 Section 3.D.03. *Coverage.* Professionals who have passed the bar
19 examinations, or any board or other examinations conducted by the Professional
20 Regulation Commission.

21 Section 3.D.04. *Exemptions.* Professionals exclusively employed in the
22 government shall be exempt from the payment of the professional tax herein imposed.

23 Section 3.D.05. *Time of Payment.* The professional tax shall be payable
24 annually, on or before the thirty-first (31st) day of January. Any person who begins to
25 practice his profession after the month of January must, however, pay full tax before he
26 engages or continues to engage in the practice of his profession.

Mhica

1 Section 3.D.06. *Place of Payment.* The professional tax imposed herein shall be
2 paid to the City Treasurer or his deputy, if:

- 3 a) The professional pursues or practices his profession in Tarlac City; or,
- 4 b) The professional practices his profession in several places but maintains his
5 principal office in Tarlac City.

6 Section 3.D.07. *Surcharge for Late Payment.* Failure to pay the tax imposed on
7 time shall subject the taxpayer to a surcharge of "twenty-five percent" (25%) of the
8 original amount of tax due, such surcharge to be paid at the same time and in the same
9 manner as the tax due.

10 Section 3.D.08. *Interest on Unpaid Tax.* In addition to the surcharge for late
11 payment, there shall be imposed an interest of "two percent (2%) per month" upon the
12 unpaid amount, including surcharges, from the due date until the tax is fully paid.
13 Provided, that the total interest on the unpaid amount or portion thereof shall not
14 exceed thirty-six (36) months.

15 Section 3.D.09. *Administrative Provisions.*

16 1) Professionals who have paid their professional tax in other provinces or
17 cities shall be entitled to practice their profession in this city without need
18 of subjecting them to any other tax or fee for the practice of their profession
19 here. Likewise, those who have paid their professional tax in this city shall
20 also enjoy the same privilege in other provinces or cities.

21 2) Any individual, association, organization, partnership or corporation
22 employing a person subject to professional tax shall:

23 (a) require payment by that person of the tax on his profession before
24 employment and annually thereafter and



1 (b) submit a list of professionals under his/their employ to the City
2 Treasurer, including the following information on or before the thirty
3 first day of March of every year:

- 4 1. Name of Professional
- 5 2. Profession
- 6 3. Amount of Tax Paid
- 7 4. Date and Number of Official Receipt
- 8 5. Year covered and place of payment

9 3) Any person subject to the professional tax shall write in deeds, receipts
10 prescriptions, reports, books of account, plans and designs, surveys and
11 maps, as the case may be, the amount of tax paid, the number of the official
12 receipt, and the date and place of issue.

13 4) For the purpose of collecting the tax, the City Treasurer or his duly
14 authorized representative shall require from such professionals their current
15 annual registration cards issued by competent authority before accepting
16 payment of their professional tax for current year.

17 5) The Professional Regulation Commission (PRC) shall likewise require the
18 professionals' presentation of the proof of payment of the professional tax
19 before registration of professionals or renewal of their license.

20 Section 3.D.10. *Penalty.* Any violation of the provisions of this Article shall be
21 punishable by a fine of not less than One Thousand (P1,000.00) Pesos nor more than
22 Five Thousand (5,000.00) Pesos or imprisonment of not less than one (1) month nor
23 more than six (6) months, or both such fine and imprisonment, at the discretion of the
24 Court.

25 **ARTICLE E. – Amusement Tax**

26 Section 3.E.01. *Definitions.* When used in this Article, the term:

Alfian

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

3 (b) Amusement Places include theaters, cinemas, concert halls, circuses and
4 other places of amusement where one seeks admission to entertain oneself
5 by seeing or viewing the show or performance. (LGC, Sec. 140, p. 66)

6 Section 3.E.02. *Imposition of Tax.* There is hereby imposed an amusement tax
7 to be collected, from the proprietors, lessees, or operators of theaters, cinema, concert
8 halls, circuses, boxing stadia, cockpits and other places of amusement at the rate of
9 fifteen percent (15%) of the gross receipts from admission fees.

10 Section 3.E.03. *Exemptions.* The holding of operas, concerts, dramas, recitals,
11 painting and art exhibitions, flower shows, musical programs, literary and oratorical
12 presentations except pop, rock or similar concerts shall be exempted from the payment
13 of the amusement tax imposed herein, subject, however, to the guidelines issued by the
14 Department of Finance (DOF).

15 Section 3.E.04. *Time and Manner of Payments.* The amusement tax herein
16 imposed on the gross receipts realized during the month shall be paid to the City
17 Treasurer or his authorized representative within the first fifteen (15) days of the
18 succeeding month.

19 In the case of theaters and cinemas, the tax shall first be deducted and withheld
20 by their proprietors, lessees, or operators and paid to the City Treasurer or his
21 authorized representative before the gross receipts are divided between said
22 proprietors, lessees, or operators and the distributors of the cinematographic films.

23 In the case of the itinerant operators of similar modes of amusement, the tax
24 herein imposed shall be paid immediately after the last full show or performance of the
25 day, if the same takes place within office hours, or the day next following the business
26 day.

27 Section 3.E.05. *Surcharge for Failure to File Return or Fraudulent Filing of*
28 *the Monthly Amusement Tax Return.* Any owner, lessee or operator of an amusement

Mhica

1 place who fails to file the Monthly Amusement Tax Return or who files a fraudulent
2 return shall be subject to a surcharge of "twenty-five percent" (25%) of the original
3 amount of tax due, which shall be in addition to the interest and penalties prescribed in
4 this Article.

5 Section 3.E.06. *Surcharge for Late Payment.* Failure to pay the levied
6 amusement tax on time shall be subject to a surcharge of twenty-five percent (25%) of
7 the original amount of tax due, such surcharge to be paid at the same time and in the
8 same manner as the tax due.

9 Section 3.E.07. *Interest on Unpaid Tax.* In addition to the surcharge for late
10 payment there shall be imposed upon the unpaid amount, including surcharge, an
11 interest of two percent (2%) per month from the due date until the tax is fully paid but
12 in no case shall the total amount on the unpaid amount or a portion thereof exceed
13 thirty-six (36) months.

14 Section 3.E.08. *Administrative Provisions.*

15 a) *Filing of Return.* Upon payment of the tax due, the proprietor, lessee, or
16 operator of the amusement place shall submit a return containing the abstract of the
17 number of tickets sold and unsold; distributed or undistributed; the kind of tickets,
18 quality and serial numbers with their corresponding admission prices, and the gross
19 receipts from admission fees covering the period under report.

20 b) *Form of Tickets.* The proprietor, lessee or operator of an amusement place
21 where payment of a fee is required for admission, shall provide tickets, which shall be
22 serially numbered, indicating therein the name of the amusement place and the
23 admission price. The serial number must be printed on both ends of the ticket such that
24 when divided into two upon being presented for admission, the serial number shall
25 appear on both parts. The gatekeeper shall drop one-half of the torn ticket in a locked
26 box or receptacle and the other half to be returned to the customer. The box or

Mian

1 receptacle shall only be opened in the presence of a representative from the Office of
2 the City Treasurer.

3 c) *Registration of Tickets.* All admission tickets of amusement places that shall
4 be sold to the public must first be registered with the Office of the City Treasurer
5 without charge. Upon presentation of the tickets, the City Treasurer shall stamp them
6 with the seal of his office. It shall be unlawful for any proprietor, lessee or operator of
7 an amusement place to issue any unregistered tickets.

8 d) *Verification of Tickets.* The City Treasurer shall, whenever necessary, post
9 his duly authorized inspector at the gates of amusement places for the purpose of
10 verifying whether the tickets sold, being sold, are registered with the City treasurer's
11 Office.

12 Section 3.E.09. *Applicability Clause.* All other matters relating to the operation
13 of amusement places or establishments shall be governed by pertinent laws and
14 ordinances and their applicable rules and regulations.

15 Section 3.E.10. *Penalty.* Any violation of the provisions of this Article shall be
16 punishable by a fine of not less than One Thousand (1,000.00) Pesos nor more than
17 Five Thousand (5,000.00) Pesos or imprisonment of not less than one (1) month nor
18 more than six (6) months, or both such fine and imprisonment, at the discretion of the
19 Court.

20

21

22

23

24

25

26

Alfian

1 **ARTICLE F. – Annual Fixed Tax for Every Delivery Truck or**
2 **Van of Manufacturers or Producers or Wholesalers or**
3 **Dealers or Retailers in Certain Products**

4 Section 3.F.01. *Imposition of Tax.* There is hereby levied an annual fixed tax
5 for every truck or van used by manufacturers, producers, wholesalers, dealers or
6 retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks,
7 cigars and cigarettes, and other products, as may hereafter determined by the
8 Sangguniang Panlungsod, to sales outlets, or consumers, whether directly or indirectly,
9 within the City of Tarlac in the amount of Seven Hundred Fifty Pesos (750.00) for truck
10 /van.

11 Section 3.F.02. *Exemption.* The manufacturers, producers, wholesalers, dealers
12 and retailers referred to in the preceding sections shall be exempt from the payment of
13 the peddler tax in the sale of any merchandise or article of commerce imposable by the
14 City.

15 Section 3.F.03. *Time of Payment.* The tax imposed under this Article shall be
16 paid to the City Treasurer or his duly authorized representative within the first twenty
17 (20) days of January.

18 Any person who will utilize delivery vehicles subject of this Article in his
19 business after January 20 shall pay the full amount herein imposed even if the business
20 is newly started.

21 Section 3.F.04. *Surcharge for Late Payment.* Failure to pay the levied tax
22 imposed on time shall subject the taxpayer to a surcharge of twenty-five percent (25%)
23 of the original amount of tax due, such surcharge to be paid at the same time and in the
24 same manner as the original tax due.

25 Section 3.F.05. *Interest on Unpaid Tax.* In addition to the surcharge for late
26 payment, there shall be imposed upon the unpaid amount an interest of two percent
27 (2%) per month from the date due until the tax is fully paid but in no case shall the
28 total amount on the unpaid amount or a portion thereof exceed thirty-six (36) months.

M. I. O.

1 Section 3.F.06. *Administrative Provisions.*

2 1) Any person who is engaged in any business utilizing motor vehicles such as
3 trucks, vans, jeepneys, AUVs and similar kind in the delivery or distribution of
4 whatever kinds of products, goods or merchandise in this City shall first secure a
5 permit thereof from the City Mayor before engaging in such kind of undertaking.

6 2) The City Treasurer before accepting payment of the tax imposed herein shall
7 require the presentation of the Mayor's Permit and a copy of the Certificates of
8 Registration of the motor vehicles used or to be used, in the aforesaid delivery
9 business.

10 3) The official receipts, or a photocopy thereof, for the payment of the tax shall
11 at all times be carried in the motor vehicle for which such tax has been paid.

12 Section 3.F.07. *Penalty.* Any violation of the provisions of this Article shall be
13 punishable by a fine of not less than One Thousand Pesos (1,000.00) but not exceeding
14 Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month but
15 not exceeding six (6) months, or both such fine and imprisonment, at the discretion of
16 the Court.

17

18 **ARTICLE G. – TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES**

19 Section 3.G. 01. *Imposition of Tax.* There is hereby levied a tax of fifteen
20 percent (15%) of the fair market value in the locality per cubic meter of ordinary
21 stones, sand, gravel, earth and other quarry resources, such as but not limited to
22 marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from public
23 lands or from the beds of seas, lakes, rivers, streams, creeks, and other public waters
24 within the territorial jurisdiction of Tarlac City.

25 The permit to extract sand, gravel and other quarry resources shall be issued
26 exclusively by the Provincial Governor.

Marian

1 Section 3.G.02. *Time and Place of Payment.* The tax shall be due and payable
2 to the City Treasurer or his deputy, upon approval by the City Mayor of Tarlac the
3 permit to extract the above mentioned materials.

4 Section 3.G.03. *Surcharge for Late Payment.* Failure to pay the tax imposed in
5 this article shall subject the taxpayer to a surcharge of twenty five percent (25%) of the
6 original amount of tax due, such surcharge to be paid at the same time and in the same
7 manner as the tax due.

8 Section 3.G.04. *Interest on Unpaid Tax.* In addition to the surcharge for late
9 payment, there shall be imposed an interest of two percent (2%) per month upon the
10 unpaid amount, including surcharge from the date until the tax is fully paid but in no
11 case shall the total interest on the unpaid amount or portion thereof exceed thirty-six
12 (36) months.

13 Section 3.G.05. *Administrative Provisions.*

14 1) Application for Provincial Governor's Permit to extract sand, gravel and
15 other quarry resources in any part of this city shall be accompanied by an
16 "environmental impact assessment" (EIA) and "environmental compliance certificate"
17 (ECC) from the DENR which shall be filed with the Office of the Provincial Governor.

18 2) The permittee or licensee is hereby required to submit a monthly report
19 within ten (10) days at the end of each calendar month to the City Treasurer a sworn
20 statement in triplicate copies which shall include information on the quantity of
21 materials extracted, taken by him or his agent, the amount of tax or fees paid; and the
22 selling price per cubic meter, the names and addresses of persons to whom the same
23 were sold and such other relevant information that may later be required from him.

24 3) The City Treasurer shall, within sixty (60) days upon receipt of the said tax
25 and the corresponding Disbursement Voucher from the City Accountant, remit or

Allican

1 cause the remittance of the share of the barangay where the sand, gravel, or other
2 quarry resources are extracted.

3 4) The City Mayor thru his department head concerned shall issue additional
4 rules and regulations for the proper implementation of this Article.

5 Section 3.G.06. *Distribution of Proceeds.* The proceeds of the tax on sand,
6 gravel and other quarry resources shall be distributed as follows:

- 7 (a) City – Thirty percent (30%)
- 8 (b) Province – Thirty percent (30%)
- 9 (c) Barangay where the sand, gravel and other quarry resources are extracted –
10 Forty percent (40%)

11 Section 3.G.07. *Penalty.* Any violation of the provisions of this article shall be
12 punished by a fine of not less than One Thousand Pesos P(1,000.00) nor more than
13 Five Thousand Pesos (P5,000.00) or an imprisonment of not less than two months nor
14 more than six (6) months, or both, at the discretion of the court.

15
16 **ARTICLE H. – BUSINESS TAXES**

17 Section 3.H.01. *Definition of Terms.* When used in this Article, the term:

- 18 (a) Advertising Agency includes all persons who are engaged in the business of
19 advertising for others by means of billboards, posters, placards, notices, signs,
20 directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes,
21 balloons, or other media, whether in pictorial or reading form.
- 22 (b) Agricultural Product includes the yield of the soil, such as corn, rice, wheat, rye,
23 hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and
24 their by-product ordinary salts, all kinds of fish; poultry; and livestock and
25 animal products, whether original form or not.

26 The phrase “whether in their original form or not” refer to the
27 transformation of said products by the farmer, fisherman, producer or owner
28 through the application of process to preserve or otherwise to prepare said
29 products for the market such as freezing, drying, salting, smoking or stripping
30 for purposes of preserving or otherwise preparing said products for the markets.

31 Agricultural products as defined include those that have undergone not
32 only simple but even sophisticated processes employing advanced
33 technological means in packaging materials intended to process and prepare the
34 products for market.

Marian

- 1 The term by-product shall mean those material which in the cultivation or
2 processing of an article remain over, and which are still of value and
3 marketable like copra cake or molasses from sugarcane.
- 4 (c) Amusement is a pleasurable diversion and entertainment. It is synonymous to
5 recreation, relaxation, avocation, pastime or fun.
- 6 (d) Amusement Places includes theaters, cinemas, concert halls, circuses and other
7 places of amusement where one seeks admission to entertain oneself by seeing
8 or viewing the show or performances.
- 9 (e) Banks and Other Financial Institutions include non bank financial intermediates,
10 lending investors, finance and investment companies, pawn shops, money
11 shops, insurance companies, stock markets, stock brokers and dealers in
12 securities and foreign exchange, as defined under applicable laws, or rules and
13 regulations.
- 14 (f) Brewer includes all persons who manufacture fermented liquors of any
15 descriptions for sale or delivery to others, but does not include manufacturer of
16 tuba, basi, or similar domestic fermented liquors, whose daily production does
17 not exceed to two hundred (200) gauge liters.
- 18 (g) Business means trade or commercial activity regularly engaged in as means of
19 livelihood or with a view to profit.
- 20 (h) Business Agent (Agents de Nogocio) includes all persons who act as agent of
21 others for transactions of business with any public officer, as well as those who
22 conduct collecting advertising employment or private detective agencies.
- 23 (i) Cabaret/Dance Hall includes any place or establishment where dancing is
24 permitted to the public in consideration of any admission, entrance, or any
25 other fee paid on, before or after the dancing, and where professional hostesses
26 or dancers are employed.
- 27 (j) Capital Investment is the capital which a person employ in any undertaking, or
28 which he contributes to the capital of a partnership, corporation, or any other
29 juridical entity or association in a particular taxing jurisdiction.
- 30 (k) Carinderia refers to any public eating place where food already cooked is served
31 at a price.
- 32 (l) Charges refer to preliminary liability, as rent or fees against person or property.
- 33 (m) Cockpit includes any place, compound, building or portion thereof, where
34 cockfighting is held. Whether or not money bets are made on the results of such
35 cockfights.
- 36 (n) Contractor includes persons, natural or juridical, not subject to professional tax,
37 imposed by this city, whose activity consist essentially of the sale of all kinds
38 of services for a fee regardless of whether or not the performance of the service
39 calls for the exercise or use of the physical or mental faculties of such
40 contractor or his employees.

41 As used in this Article, the term "contractor" shall include general
42 engineering, general building and specialty contractors as defined under
43 applicable laws, filing, demolition and salvage works contractors, proprietors or
44 operators of mine drilling apparatus, proprietors or operators of dockyards;
45 persons engaged in the installation of water system, and gas or electric light,

Mhion

1 heat, or power; proprietors or operators of smelting plants; engraving, painting
2 and plastic lamination; proprietors or operators of establishments for repairing,
3 repainting, upholstering, washing or greasing of vehicles, heavy equipment,
4 vulcanizing, recapping and battery charging, proprietors or operators of
5 furniture shops and establishments for planing or surfacing and re-cutting of
6 lumber, and sawmills under contract to saw or cut logs belonging to others;
7 proprietors or operators of dry-cleaning or dyeing establishments, steam
8 laundries, and laundries using washing machines; proprietors or owners of
9 shops for the repair of any kind of mechanical and electrical devices,
10 instruments, apparatus, or furniture and shoe repairing by machine or any
11 mechanical contrivance, proprietors or operators of establishments or lots for
12 parking purposes; proprietors or operators of tailor shops, dress shops, milliners
13 and hatters, beauty parlors, barber shops, massage clinics, sauna Turkish and
14 Swedish baths, slenderizing and building saloons and similar establishments;
15 photographic studios, funeral parlors, proprietors or operators of hotels, motels,
16 and lodging houses, proprietors or operators of arrastre and stevedoring,
17 warehousing, or forwarding establishments, master plumbers, smiths, and
18 house or sign painters; printers, bookbinders, lithographer, publishers except
19 those engaged in the publication or printing of any newspaper, magazine,
20 review or bulletin which appears at regular intervals with fixed prices for
21 subscription and sale and which is not devoted principally to the publication of
22 advertisements; business agents, private detective or watchman agencies;
23 commercial and immigration brokers, and cinematographic film owners, lessors
24 and distributors.

25 (o) Corporation includes partnerships, no matter how created or organized, joint-
26 stock companies, joint accounts (cuentasenparticipacion), associations or

Mhian

1 insurance companies but does not include general professional partnerships and
2 a joint venture or consortium formed for the purpose of undertaking
3 construction projects or engaging in petroleum, coal, geothermal and other
4 energy operations or consortium agreement under a service contract with the
5 government. General professional partnership are partnerships formed by
6 persons for the sole purpose of exercising their common profession, no part of
7 the income of which is derived from engaging in any trade or business.

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

11 (p) Importer means any person who brings articles, goods, wares or merchandise of
12 any kind or class into the Philippines from abroad for unloading therein, or
13 which after entry are consumed herein or incorporated into the general mass of
14 property in the Philippines by person, entities or agencies exempt from tax
15 which are frequently sold, transferred, or exchanged in the Philippines to non-
16 exempt private persons or entities, the purchaser or recipient shall be
17 considered the importer thereof.

18 (q) Manufacturer includes every person who, for the purpose of sale or distribution
19 to others and not for his use or consumption, by physical or chemical process:
20 (1) alters the exterior or form, inner substance of any raw materials or
21 manufactured or partially manufactured products in such manner as to prepare
22 it for a special use or uses to which it could not have been put in its original
23 condition. (2) alters the quality of any such raw materials or manufactured or
24 partially manufactured products as to reduce it to marketable shape and/or
25 prepare it for any use or industry; or (3) combines any raw materials or
26 manufactured or partially manufactured product with other materials or
27 products of the same or of different kind in such manner that the finished
28 product of such process or manufacture can be put to a special use or uses to

Mia

1 which such material or manufactured or partially manufactured product in its
2 original condition could not have been put.

3 (r) Peddler means any person who, either for him or for commission, travels from
4 place to place within the municipality and sells his goods or offers to sell or
5 deliver the same.

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

12 (t) Public Market refers to any place, building, or structure of any designated as
13 such by the local board or council, except public streets, plazas, parks and the
14 likes.

15 (u) Rectifier companies every person who rectifies, or refines distilled spirits or
16 wines by any process other than by original and continues distillation from
17 mash, worn, sap, or syrup through continues closed vessels and pipes until the
18 manufacture thereof is complete.

19 Every wholesale or retail liquors dealer who in his possession, any still or
20 mash tub, or who keeps any other apparatus for the purpose of distilled spirits,
21 shall also be regarded as a rectifier and as being engaged in the business of
22 rectifying.

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

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

Alhica

1 (x) Wholesale means a sale where the purchaser buys or imports the commodities
2 for resale to persons other than the end user regardless of the quantity of the
3 transaction.

4 (y) "Countryside and Barangay Business Enterprise" refers to any business entity,
5 association, or cooperative registered under the provisions of Republic Act
6 Numbered Sixty-eight hundred ten (R.A. No. 6810), otherwise known as
7 "Magna Carta For Countryside And Barangay Business Enterprises (Kalakalan
8 20)";

9 (z) "Fee" means a charge fixed by law or ordinance for the regulation or inspection
10 of a business or activity;

11 (a) "Persons" means every natural or juridical being, susceptible of rights and
12 obligations or of being the subject of legal relations;

13 (aa) "Residents" refer to natural persons who have their habitual residence in the
14 province, city, or municipality where they exercise their civil rights and fulfill
15 their civil obligations, and to juridical persons for which the law or any other
16 provision creating or recognizing them fixes their residence in a particular
17 province, city, or municipality. In the absence of such law, juridical persons are
18 residents of the province, city, or municipality where they have their legal
19 residence or principal place of business or where they conduct their principal
20 business or occupation;

21 (bb) Rectifier companies every person who rectifies, or refines distilled spirits or wines
22 by any process other than by original and continues distillation from mash,
23 worn, sap, or syrup through continues closed vessels and pipes until the
24 manufacture thereof is complete.

25 Every wholesale or retail liquors dealer who in his possession, any still or
26 mash tub, or who keeps any other apparatus for the purpose of distilled spirits,

Mili on

1 shall also be regarded as a rectifier and as being engaged in the business of
2 rectifying.

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

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

7 (ee) Wholesale means a sale where the purchaser buys or imports the commodities
8 for resale to persons other than the end user regardless of the quantity of the
9 transaction.

10 (ff) Colored Tin Plate – refers to the business plate measuring gauge 26 x .04 x 390
11 x 14mm, to be used as permanent business permit with permanent business
12 number

13 (gg) Sticker – refers to a number paste-on sticker used as proof for the renewal of
14 business permits

15 (hh.) Grantee – refers to a person or juridical person to whom a business permit was
16 duly issued

17 (ii.)Locator – Philippine Economic Zone EnterprisesECOZONE registered enterprise
18

19 Section 3.H.02. *Imposition of Taxes.* Every person who operates within the City
20 of Tarlac any of the businesses mentioned in this Article shall pay business tax in the
21 amount prescribed thereof. The tax payable for every distinct establishment and one
22 line of business activity does not become exempt by being conducted with some other
23 businesses for which such tax has been paid.

24 (a) On manufacturers, assemblers, repackers, processor, brewers, distillers,
25 rectifiers and compounders of liquors, distilled spirits and wines or
26 manufacturer of any article of commerce of whatever kind or nature in
27 accordance with the following schedule:

Mica

With gross sales or receipts for the preceding calendar year in the amount of			Amount of Tax per Annum	
			Municipality Rate	City Rate (Sec.151,LGC)
50,000.00	or more but less than	75,000.00	1,320.00	1,980.00
75,000.00	or more but less than	100,000.00	1,650.00	2,475.00
100,000.00	or more but less than	150,000.00	2,200.00	3,300.00
150,000.00	or more but less than	200,000.00	2,750.00	4,125.00
200,000.00	or more but less than	300,000.00	3,850.00	5,775.00
300,000.00	or more but less than	500,000.00	5,500.00	8,250.00
500,000.00	or more but less than	750,000.00	8,000.00	12,000.00
750,000.00	or more but less than	1,000,000.00	10,000.00	15,000.00
1,000,000.00	or more but less than	2,000,000.00	13,750.00	20,625.00
2,000,000.00	or more but less than	3,000,000.00	16,500.00	24,750.00
3,000,000.00	or more but less than	4,000,000.00	19,800.00	29,700.00
4,000,000.00	or more but less than	5,000,000.00	23,100.00	34,650.00
5,000,000.00	or more but less than	6,500,000.00	24,375.00	36,562.50
6,500,000 or more			at a rate not exceeding 37.5% of 1%	at a rate not exceeding 56.25% of 1%

1

2 The preceding rates shall apply only to the amount of domestic sales of manufacturers,
3 repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled
4 spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other
5 than those numerated under paragraph (c) of this Article.

6 (b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or
7 nature that includes permittee of sand and gravel from the Provincial Governor;
8 in accordance with the following schedule:

9

10

11

Mica

With gross sales or receipts for the preceding calendar year in the amount of			Amount of Tax per Annum	
			Municipality Rate	City Rate (Sec.151,LGC)
50,000.00	or more but less than	75,000.00	990.00	1,485.00
75,000.00	or more but less than	100,000.00	1,320.00	1,980.00
100,000.00	or more but less than	150,000.00	1,870.00	2,805.00
150,000.00	or more but less than	200,000.00	2,420.00	3,630.00
200,000.00	or more but less than	300,000.00	3,300.00	4,950.00
300,000.00	or more but less than	500,000.00	4,400.00	6,600.00
500,000.00	or more but less than	750,000.00	6,600.00	9,900.00
750,000.00	or more but less than	1,000,000.00	8,800.00	13,200.00
1,000,000.00	or more but less than	2,000,000.00	10,000.00	15,000.00
2,000,000.00	or more		at a rate not exceeding 50% of 1%	at a rate not exceeding 75% of 1%

1
2
3
4
5
6
7
8
9
10
11
12
13
14

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers provided in this article. (IRR-ART. 232(b))

(c) On exporters and on manufacturers, millers, producers, wholesalers, distributors, dealers, or retailers of essential commodities enumerated hereunder at a rate not exceeding 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;

Mian

- 1 (5) Agricultural implements, equipment and post-harvest facilities, fertilizers,
- 2 pesticides, insecticides, herbicides and other farm inputs;
- 3 (6) Poultry feeds and other animal feeds;
- 4 (7) School supplies; and
- 5 (8) Cement

6 For the purposes of this provision, the term exporter shall refer to those
 7 who are principally engaged in the business of exporting goods and
 8 merchandise, as well as manufacturers and producers whose goods or products
 9 are both sold domestically and abroad. The amount of export sale shall be
 10 excluded from the total sales and shall be subject to the rates not exceeding
 11 one-half (1/2) of the rates prescribed under paragraphs (a), (b) and (d) of this
 12 Article. (IRR-ART. 232(c))

13 *Taxpayers dealing in essential and non-essential commodities shall*
 14 *present their separate books of accounts for essential and non-essential items*
 15 *for verification when paying taxes and/or fees therefore: Provided, that, when*
 16 *the sales are not made separate or segregated in their books of accounts, the*
 17 *sales shall be treated as sales for non-essential commodities.*

18 d. On retailers
 19 On retailers of essential commodities enumerated under Section 63 (item c)
 20 the rate of tax shall be in accordance with the following schedule:

21 e. Gross Sales/Receipts for the Preceding year Rate of Tax Per Annum

22 <i>With gross sales or receipts for the preceding</i>	<i>Amount of</i>
23 <i>calendar year in the amount of:</i>	<i>Tax per Annum</i>
24 P400,000.00	3%
25 More than P400,000.00	1.5%

Mhi on

1 However, barangays shall have the exclusive power to levy taxes on stores whose gross sales
 2 or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos
 3 (P50,000.00) subject to existing laws and regulations

4 f. On Contractors and other independent contractors, but not limited on those
 5 enumerated under section 1.c.01 (W) of this revenue code in accordance with the
 6 following. schedules:

7

With gross sales or receipts for the preceding calendar year in the amount of			Amount of Tax per Annum	
			Municipality Rate	City Rate (Sec.151,LGC)
50,000.00	or more but less than	75,000.00	880.00	1,320.00
75,000.00	or more but less than	100,000.00	1,320.00	1,980.00
100,000.00	or more but less than	150,000.00	1,980.00	2,970.00
150,000.00	or more but less than	200,000.00	2,640.00	3,960.00
200,000.00	or more but less than	250,000.00	3,630.00	5,445.00
250,000.00	or more but less than	300,000.00	4,620.00	6,930.00
300,000.00	or more but less than	400,000.00	6,160.00	9,240.00
400,000.00	or more but less than	500,000.00	8,250.00	12,375.00
500,000.00	or more but less than	750,000.00	9,250.00	13,875.00
750,000.00	or more but less than	1,000,000.00	10,250.00	15,375.00
1,000,000.00	or more but less than	2,000,000.00	11,500.00	17,250.00
2,000,000.00	or more		at a rate not exceeding 50% of 1%	at a rate not exceeding 75% of 1%

8
 9
 10 g. On banks and other financial institutions, at a rate not exceeding eighty
 11 two and one half (82.5%) of one percent (1%) - on the gross receipts
 12 of the preceding calendar year derived from interest, commissions and
 13 discounts from lending activities, income from financial leasing,
 14 dividends, rentals on property and profit from exchange or sale of
 15 property, insurance premium.

Mica

1 All other income and receipts of banks and financial institution not
2 otherwise enumerated above shall be excluded from the computation of
3 this tax. (IRR – ART. 232 (f))

4 For this purpose gross receipts shall only include the following:

5 (1) Interests from loans and discounts – this represents interest earned and
6 actually collected on loans and discounts. The following is the breakdown:

7 (i) Discounts earned and actually collected in advance on bills
8 discounted;

9 (ii) Interests earned and actually collected on demand loans;

10 (iii) Interest earned and actually collected on time loans, including the
11 earned portions of the interest collected in advance;

12 (iv) Interests earned and actually collected on mortgage contracts
13 receivables.

14 (2) Interest earned and actually collected on inter-bank loans.

15 (3) Rental of Property – this represents the following rental income:

16 (i) Earned portion of rental collected in advance from lessees/safe
17 deposit boxes;

18 (ii) Rental earned and actually collected from lessees on bank premises
19 and equipment;

20 (4) Income earned and actually collected from acquired assets.

21 (5) Income from sale or exchange of assets and property.

22 (6) Cash dividends earned and received on equity investments.

23 (7) Bank commissions from lending activities.

24 (8) Income component of rentals from financing leasing.

25 At the time of the annual payment of the tax due, the Head of Office or branch
26 shall submit to the City Treasurer of Tarlac City concerned a notarized Joint Statement



1 of Annual Income (Schedule of Annual Income) for the preceeding calendar year, in
2 accordance with the form prescribed in the "Annex A" of the Local Finance Circular
3 No. 2-07 dated February 26, 2007 which shall be signed by a designated Officer of the
4 Head of Office and by the Branch Manager.

5 All other income and receipts of banks and banking institutions not otherwise
6 enumerated above shall be excluded from the taxing authority of LGU Concerned,
7 such as:

8 (1) Interest earned under the expanded foreign currency deposit system.

9 (2) Interest accumulated by lending institutions on mortgages insured under
10 Republic Act No. 580, as amended, otherwise known as Home Financing
11 Act.

12 (3) Receipts from filing fees, service and other administrative charges.

13 All other income and receipts of banks and financial institution not
14 otherwise enumerated above shall be excluded from the computation of this
15 tax. (IRR – ART. 232 (f)h.

16 *h. On peddlers engaged in the sale of any merchandise or articles or*
17 *commerce, except as otherwise specified in the other section of this ordinance,*
18 *the tax shall be one hundred pesos (P100.00) per peddler per annum. Delivery*
19 *Trucks, vans or vehicles used by manufacturers, producers, wholesalers,*
20 *dealers, or retailers enumerated under Article A of this Revenue Code shall be*
21 *exempt from peddlers tax. (IRR – ART. 232 (g)*

22 i. On any business not otherwise specified in the preceding paragraphs as
23 enumerated hereunder, there is hereby levied a tax at the rate of three
24 and thirty three percent (3.33%) on the gross sales of the preceeding
25 calendar year:

Mhian

- 1 1. Restaurants, cafes, cafeterias, eateries, food caterers, ice cream and
2 other refreshment parlors, and soda fountain bars;
- 3 2. Amusement Places, including places wherein customers thereof
4 actively participate without making bets or wagers, including but
5 not limited to-
- 6 • night clubs or day clubs;
 - 7 • cocktail lounges,
 - 8 • .cabaret or dance halls,
 - 9 • .karaoke bars,
 - 10 • .bath houses
 - 11 • .swimming pools,
 - 12 • exclusive clubs,
 - 13 • .resorts and other similar places,
 - 14 • .billiard and pool tables,
 - 15 • .bowling alleys,
 - 16 • .circuses, carnivals, merry-go-rounds, roller coasters,
17 ferris wheels, swings, shooting galleries, and other
18 similar contrivances,
 - 19 • .theaters and cinema houses,
 - 20 • .boxing stadia,
 - 21 • .cockpits and other similar establishments
- 22 3. Real Estate lessors (land, building, commercial/office/residential
23 spaces);
- 24 4. Sellers, dealers, agents, developers, of real estates (land,
25 subdivisions, building and other taxable real properties); and

Mhian

- 1 5. On travel agencies and travel agents;
- 2 6. On boarding houses, motels, apartments, and other similar
- 3 establishments;
- 4 7. Owners of subdivisions, private cemeteries and memorial parks;
- 5 8. Privately owned markets;
- 6 9. Hospitals, medical clinics, dental clinics, therapeutic clinics,
- 7 medical laboratories, dental laboratories, veterinary clinics;
- 8 10. Operators of Internet Cable Network System;
- 9 11. Operators of Computer Services establishments;
- 10 12. General Consultancy Services.
- 11 13. On seller of sand , gravel and other quarry resources
- 12 14. All other similar activities consisting essentially of the sales of
- 13 services for a fee Gross Sales/Receipts for the Preceeding Calendar
- 14 Year

With gross sales or receipts for the preceding calendar year in the amount of			Amount of Tax per Annum	
			Municipality Rate	City Rate (Sec.151,LGC)
50,000.00	or more but less than	75,000.00	880.00	1,320.00
75,000.00	or more but less than	100,000.00	1,320.00	1,980.00
100,000.00	or more but less than	150,000.00	1,980.00	2,970.00
150,000.00	or more but less than	200,000.00	2,640.00	3,960.00
200,000.00	or more but less than	250,000.00	3,630.00	5,445.00
250,000.00	or more but less than	300,000.00	4,620.00	6,930.00
300,000.00	or more but less than	400,000.00	6,160.00	9,240.00
400,000.00	or more but less than	500,000.00	8,250.00	12,375.00
500,000.00	or more but less than	750,000.00	9,250.00	13,875.00
750,000.00	or more but less than	1,000,000.00	10,250.00	15,375.00
1,000,000.00	or more but less than	2,000,000.00	11,500.00	17,250.00
2,000,000.00	or more		at a rate not exceeding 50% of 1%	at a rate not exceeding 75% of 1%

Mhica

1

2 h. On peddlers engaged in the sale of any merchandise or article of commerce, at the
3 rate not exceeding fifty pesos (P50.00) per peddler annually:

4 Delivery Trucks, vans or vehicles used by manufacturers, producers, wholesalers,
5 dealers, or retailers enumerated under Article A of this Revenue Code shall be exempt
6 from peddlers tax. (IRR – ART. 232 (g))

7 i. On operators of public utility vehicles maintaining booking office, terminal,
8 or waiting station for the purpose of carrying passengers from this City under a
9 certificate of public convenience and necessity or similar franchises:

10

11

Amount of Tax	Per Annum
Air-conditioned buses	P 400.00 per unit
Buses without air-conditioning	P 300.00 per unit
“Mini” buses	P 200.00 per unit
Jeepneys /Fierras/Tamaraws	P 100.00 per unit
Other vehicles for hire	P 100.00 per unit

12

13

14

15

16

17

18

19

20 Section 3.H.03. *Newly Started Business.* In the case of a newly started
21 business, the tax shall be one twentieth (1/20) of one percent (1%) of the capital
22 investment. In the succeeding calendar year, regardless of when the business started to
23 operate, tax shall be based on the gross receipts for the preceding calendar year, or any
fraction thereof.

20

21

22

23

24

25

26

27

24 Section 3.H.04. *Computation and Payment of Business Taxes.*

25 (a) The taxes imposed herein shall be payable for every separate or distinct
26 establishment or place where business subject to the tax is conducted and one
27 line of business does not become exempt by being conducted with some other

Alhican

1 businesses for which such tax has been paid. The person conducting the same
2 must pay the tax on a business.

3 (b) In case where a person conducts or operates two or more of the related
4 businesses mentioned in the aforesaid section, which are subject to the same
5 rate of tax, the tax shall be computed on the combined total gross sales or
6 receipts of the said two (2) or more related businesses.

7 (c) In cases where a person conducts or operates two (2) or more businesses
8 mentioned in the aforesaid section which are subject to different rates of tax,
9 the gross sales or receipts of each business shall be separately reported and the
10 tax thereon shall be computed on the basis of the appropriate schedule.

11 Section 3.H.05. *Exemptions.* Business engaged in the following shall be
12 exempted from city taxes imposed in this article:

13 (a) Production, manufacturing, refining, distribution or sale of gasoline, oil and
14 petroleum products;

15 (b) Local Water District;

16 (c) Cooperatives duly registered under RA 6938 otherwise known as the
17 Cooperative Code of the Philippines;

18 (d) Non-stock and non-profit hospitals and educational institutions;

19 (e) Business enterprises certified by the Board of Investment (BOI) as pioneer or
20 non-pioneer for a period of six (6) and four (4) years respectively, from the date
21 of registration;

22 (f) Business entity, association or cooperatives registered under RA 6810; and

23 (g) Business and economic enterprises operating within export processing zones
24 administered by the Export Processing Zone Authority

25 Section 3.H.06. *Situs of the Tax.* (IRR – ART. 243)

1 (a) For purposes of collection of the taxes under Article H, Chapter III of this
2 Revenue Code, the following definitions of terms and guidelines shall be
3 strictly observed:

4 (1) Principal Office – the head or main office of the business appearing in
5 the pertinent documents submitted to the Securities and Exchange
6 Commission, or the Department of Trade and Industry, or other
7 appropriate agencies as the case may be.

8 The city or municipality specifically mentioned in the Articles of
9 Incorporation or official registration papers as being the official address
10 of said principal office shall be considered as the situs thereof.

11 In case there is a transfer or relocation of the principal office to
12 another city or municipality, it shall be the duty of the owner, operator
13 or manager of the business to give due notice of such transfer or
14 relocation to the City Mayor of Tarlac within fifteen (15) days after
15 such transfer or relocation is effected.

16 (2) Branch or Sales Office – a fixed place in a locality which conducts
17 operations of the business as an extension of the principal office.
18 However, offices used only as display areas of the products where no
19 stocks or items are stored for sale, although orders for the products
20 maybe received thereat, are not branch or sales offices as herein
21 contemplated. A warehouse which accepts orders and/or issues sales
22 invoices independent of a branch with sales office shall be considered as
23 a sales office.

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

M. A. C.

1 (4) Plantation – a tract of agricultural land planted to trees or seedlings
2 whether fruit bearing or not, uniformly spaced or seeded by broadcast
3 methods or normally arranged to allow highest production. For
4 purposes of this Article, inland fishing ground shall be considered as
5 plantation.

6 (5) Experimental Farms – agricultural lands utilized by a business or
7 corporation to conduct studies, tests, researches or experiments
8 involving agricultural, agri-business, marine or aquatic livestock,
9 poultry, dairy and other similar products for the purpose of improving
10 the quality and quantity of goods or products.

11 However, on-site sales of commercial quantity made in
12 experimental farms shall be similarly imposed the corresponding tax under
13 Article H, Chapter III of this Revenue Code and allocated in paragraph (b)
14 of Sec. 9.

15 (b) Sales Allocation -

16 (1) All sales made and recorded by a branch or sales office or warehouse
17 located in this City shall be taxable herein.

18 (2) In cases the principal office is located in this City, and there is no
19 branch, sales office or warehouses in the locality, the sales shall be
20 recorded in the said principal office and the tax shall accrue to the City
21 of Tarlac.

22 a. If the principal office is located in Tarlac City and the factory, project
23 office, plant or plantation is located in another locality, thirty percent
24 (30%) of the sales recorded in the principal office shall be taxable by
25 the City .

26 b. If the factory, project office, plant or plantation is located in this City
27 and the principal office is located in another locality, seventy percent
28 (70%) of the sales recorded in the principal office shall be taxable
29 herein. This sales allocation in (a) and (b) above shall not apply to
30 experimental farms.

Mhicau

1 a. If the plantation is located in this City and the factory is located in
2 another locality, forty percent (40%) of the seventy percent (70%) sales
3 in paragraph 3(b) shall be taxable therein. On the other hand, if the
4 factory is located in this City and the plantation is located in another
5 locality, sixty percent (60%) of the seventy percent (70%) sales
6 mentioned in paragraph 3(b) shall be taxable herein.

7 c. If the factory, project office, plant or plantation is located in this City
8 and the other factories, project offices, plants or plantation located in the
9 other localities, this City shall tax the sales in proportion to the volume
10 or production in the factory, project office, plant or plantation located
11 herein during the tax period.

12 d. In the case of project offices or services and other independent
13 contractors, the term "production" shall refer to the cost of projects
14 actually undertaken during the tax period.

15 All sales made by the factory, project office, plant or plantation
16 located in the city shall be recorded in the branch or sales office, which
17 is similarly located therein, and shall be taxable by the City. In case
18 there is no branch or sales office or warehouse in the city, but the
19 principal office is located therein, the sales made in the said factory
20 shall be taxable by this City along with the sales made in the principal
21 office.

22 In cases of project office of construction contractors, it is
23 required that the owner/holder of building permit get a local tax
24 clearance from the City Treasurer's Office before the issuance of the
25 occupancy permit from CPDO.. (rate and manner of imposition per
26 DOF Local Finance Circular No. 3-95 May 22, 1995)

M. L. L. on

1 All sales made by the factory, project office, plant or plantation
2 located in this City shall be recorded in the branch or sales office,
3 which is similarly located therein, and shall be taxable by this City .
4 In case there is no branch or sales office or warehouse in this City, but
5 the principal office is located therein, the sales made in the said
6 factory shall be taxable by this City along with the sales made in the
7 principal office.

8 e. In case of manufacturers or producers & contractor, which engage
9 the services of an independent contractor to produce or manufacture
10 some of their products, the foregoing rules on the "situs of taxation"
11 shall apply. However, the factory or plant, field, office and
12 warehouse of the contractor utilized for the production and storage
13 of the manufacturers/contractors products shall be considered as the
14 factory or plant and warehouse of the manufacturers/contractors.

15 a. All routes sales made in this City where manufacturer, producer,
16 wholesaler, maintain a branch or sales office or warehouse shall be
17 recorded in the branch or sales office or warehouse and shall be taxable
18 herein.

19 b. This City shall tax the sale of the products withdrawn by route
20 trucks from the branch sales office or warehouse located herein but
21 sold in another locality.

22 Section 3.H.07. *Accrual of Tax.* Unless specifically provided in this Code, the
23 taxes imposed herein shall accrue on the first (1st) day of January of each year.(Sec.
24 166, LGC)

25 Section 3.H.08. *Time of Payment.* All local taxes shall be paid within the first
26 twenty (20) days of January or of each subsequent quarter as the case may be. The
27 Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time for

Mica

1 payment of such taxes without surcharges or penalties, but only for a period not
2 exceeding six (6) months. (Sec. 167, LGC). Every ECOZONE registered enterprise
3 subject to the 5% special income tax shall file a quarterly income tax return within
4 sixty (60) days after the close of each of the first three (3) quarters and a final
5 adjustment income tax return covering the entire taxable year, not later than the
6 fifteenth (15th) day of the fourth month following the close of its taxable year (as per
7 BIR Revenue Regulations No. 1-2000 issued January 6, 2000).

8 Section 3.H.09. *Surcharge for Late Payment.* Failure to pay the tax prescribed
9 in this Code within the time required shall subject the taxpayer to a surcharge of twenty
10 five percent (25%) of the original amount of tax due, such surcharge to be paid at the
11 same time and in the same manner as the tax due. (Sec. 168, LGC)

12 Section 3.H.10. *Interest on Unpaid Taxes.* In addition to the surcharge
13 imposed herein, there shall be imposed an interest of two percent (2%) per month of
14 the unpaid taxes, fees or charges including surcharges, until such amount is fully paid
15 but in no case shall the total interest on the unpaid amount or portion thereof exceed
16 thirty-six (36) months.

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

21 Section 3.H. 11. *Examination of Books of Accounts and Pertinent Documents of*
22 *Businessmen by the City Treasurer.* The City Treasurer may, by himself or through any
23 of his deputies duly authorized in writing, examine the books, accounts and other
24 pertinent records of any person, partnership, corporation, or association subject to
25 taxes, fees and charges imposed by Tarlac City in order to ascertain, assess and collect
26 the correct amount of tax, fee or charge. Such examination shall be made during
27 regular business hours, only once for every tax period, and shall be certified to by
28 examining official. Such certificate shall be made to be recorded in the books of
29 accounts of the taxpayer examined. In case the examination herein is made by a duly
30 authorized deputy of the City Treasurer, the written authority of the deputy concerned
31 shall specifically state the name, address and business of the taxpayer whose books of

Alfian

1 accounts and pertinent records are to be examined, the date and the place of such
2 examination and the procedure to be followed in conducting the same. The
3 examination of books of accounts and pertinent records of business is an inherent
4 function of the Local Treasurers and maybe enforced or performed.(BLGF 1st
5 Indorsement to the City Treasurer of Santiago City, May 13, 1996)

6 The City Treasurer may only deputized personnel from the plantilla of the City
7 Treasurer's office.(DOF 8th Indorsement, October 30, 1974 and under PD No. 231, as
8 amended)

9 For this purpose, the records of the Revenue District Office of the Bureau of
10 Internal Revenue shall be made available to the City Treasurer, his deputy or duly
11 authorized representative.

12

13 Section 3.H.12. *Administrative Provisions.*

14 (a) Requirement. Any person who will establish, operate or conduct any
15 business, trade or activity mentioned in this Article in Tarlac City shall first
16 obtain Mayor's Permit and pay the fee therefore and the business tax
17 imposed under this Revenue Code.

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

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

28 (c) Invoice of Receipts. All persons subject to the taxes on business shall for
29 each sale or transfer of merchandise or good or for services rendered,
30 valued at Twenty Five Pesos (P25.00) or more at any one time, prepare and

Mican

1 issue sales or commercial invoices and receipt serially numbered in
2 duplicate, showing among others, their names or styles, if any, and business
3 address. The original of each sales invoice or receipt shall be issued to the
4 purchaser or customer and the duplicate to be kept and preserved by the
5 person subject to the said tax, in his place of business for a period of five
6 (5) years. The receipts or invoices issued pursuant to the requirement of the
7 Bureau of Internal Revenue for determination of National Internal Revenue
8 taxes shall be sufficient for purposes of this Revenue Code.

9 (d) Sworn Statement of Initial and Additional Investment and Gross Receipts
10 or Sales. Operators of business subject to the taxes on business shall submit
11 a sworn statement of the capital investment before the start of their business
12 operations and upon application for a Mayor's Permit to operate a business.
13 Upon payment of the tax levied in this Article, any person engaged in
14 business subject to the business tax based on receipts for the preceding
15 calendar year or quarter in such manner and form as may be designed by
16 the City Treasurer, should, the taxpayer fail to submit a sworn statement of
17 gross sale or receipts, due among others to his failure to have a book of
18 accounts, records and/or subsidiaries for this business, the City Treasurer or
19 his authorized representatives may verify or assess the gross sales or
20 receipts of the taxpayer under the best available evidence upon which the
21 tax may be based.

22 (e) Issuance of Certification. The City Treasurer may upon presentation of
23 satisfactory proof that the original official receipt has been lost, stolen or
24 destroyed, issue a certification to the effect that the business tax has been
25 paid, indicating therein, the number of the official receipt issued, upon
26 payment of a fee of Seventy Five Pesos (P75.00).

27 (f) Retirement of Business. Any person natural or juridical, subject to the tax
28 on business under this Article shall, upon termination of the business,
29 submit a sworn statement of the gross sales or receipts for the current year

Melian

1 or quarter within thirty (30) days following the closure. Any tax due shall
2 first be paid before any business or undertaking is finally terminated.

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

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

- 13 (1) The City Treasurer together with the inspector of the licensing division
14 of the Mayor's Office shall assign every application for the termination
15 or retirement of business to an inspector in his office who shall go to the
16 address on record to verify if it is no longer operating. If the inspector
17 finds that the business is simply placed under a new name, manager
18 and/or new owner, the City Treasurer shall recommend to the Mayor the
19 disapproval of the application for the termination or retirement of said
20 business. Accordingly, the business continues to become liable for the
21 payment of all taxes, fees and charges imposed thereon under existing
22 Tarlac City ordinances; and
23 (2) In the case of new owner to whom the business was transferred by sale
24 or other form of conveyance, said new owner shall be liable to pay the
25 tax or fee for the transfer of the business to him.

M. A.

1 (3) If it is found that the retirement or termination of the business is
2 legitimate and the tax due from there be less than the tax due for the
3 current year based on the gross sale or receipt, the difference in the
4 amount of the tax shall be paid before the business is considered
5 officially retired or terminated.

6 (4) The permit issued to a business retiring or terminating its operations
7 shall be surrendered to the licensing division of the Mayor's Office who
8 shall forthwith cancel the same and record such cancellation in its
9 books.

10 (g) Death of a Licensee. When any individual paying a business tax dies, and
11 the business is continued by a person interested in his estate, no additional
12 payment shall be required for the residue of the term for which the tax was
13 paid.

14 (h.) Withholding Tax. It shall be the duty of the accounting department thru its
15 accountant, both government and private entities operating in Tarlac City, to
16 withhold business tax at the rate of one-half percent (1/2%) on money
17 payments to suppliers of goods and services with business offices, e.g. Main,
18 branch, warehouse and field office in Tarlac City . Every withholding agent
19 shall submit alphabetical list of suppliers of goods and services using the form
20 designed by the accounting department of the City government on or before the
21 5th day of January of the ensuing year showing the name, TIN, address, name of
22 the manager, amount of the money payments and the corresponding
23 withholding tax on business and others to the City Treasurer's Office. The
24 withholding tax on business shall be deducted from the business tax due of the
25 businesses paying the business tax to this City. Remittance of the withholding
26 tax should be made monthly on or before the 10th day of the following month
27 using the form designed by the City Treasurer's Office.

Mica

1 Section 3.H.13. *Penalty.* Any violation of the provisions of this article shall be
2 punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than
3 Five Thousand Pesos (P5,000.00) or an imprisonment of not less than one month nor
4 more than six (6) months, or both, at the discretion of the court.

5
6 **ARTICLE I. – COMMUNITY TAX**

7 Section 3.1.01. *Imposition of Tax.* There is hereby levied an annual
8 community tax on individuals and corporations at the rates prescribed hereunder.

9
10 (a) On Individuals

Amount of
Tax per annum

11
12 Basic Community Tax

P 5.00

13 Additional Community Tax

P 1.00

14 For every P1,000.00 of income regardless of
15 whether from business, exercise of profession
16 or from property but not to exceed P5,000.00.

17 In case of husband and wife, each of them shall
18 be liable to pay the basic tax of Five Pesos
19 (P5.00) but the additional tax imposable on the
20 husband and wife shall be One Peso (P1.00) for
21 every One Thousand Pesos (P1,000.00) of
22 income from the total property owned by them
23 and/or the total gross receipts or earnings
24 derived by them.
25

26 (b) On Corporations

27 Basic Community Tax - P500.00

28 Additional Community Tax

29 1. For every P5,000.00 worth of real property in
30 the Philippines owned by it during
31 the preceding year based on the evaluation
32 used in the payment of the real property
33 tax under existing laws found in the
34 assessment rolls of the City of Tarlac. -
35 P 2.00
36

37 2. For every P5,000.00 of gross receipts
38 or earnings derived by it from its business
39 in the Philippines during the preceding year.
40 - P 2.00

41 The additional community tax on corporation shall not exceed Ten
42 Thousand Pesos (P10,000.00).

1 The dividends received by a corporation from another corporation shall for
2 the purpose of the additional tax be considered as part of the gross receipt or
3 earnings of said corporations.

4 Section 3.1.02. *Coverage of the Tax.* Individuals include every inhabitant of
5 the City of Tarlac at the age of Eighteen (18) years or over who:

- 6 (a) Has been regularly employed on a wage or salary basis for at least thirty
- 7 (30) consecutive working days during any calendar year; or
- 8 (b) Is engaged in business or occupation; or
- 9 (c) Owns real property with an aggregate assessed value of One Thousand
- 10 Pesos (P1,000.00) or more; or
- 11 (d) Is required by law to file an income tax return.
- 12 (e) Others.

13 Corporation includes domestic or resident foreign, no matter how created or
14 organized, engaged in or doing business in Tarlac City.

15 Section 3.1.03 *Exemption.* The following are exempt from the payment of the
16 community tax:

- 17 (a) Diplomatic and consular representatives; and
- 18 (b) Transient visitors where their stay in Tarlac City does not exceed three (3)
- 19 months.

20 Section 3.1.04. *Time and Place of Payment.*

21 (a) Time of Payment

- 22 (1) The community tax shall accrue on the first (1st) day of January of each
- 23 year which shall be paid not later than the last day of February of each
- 24 year.
- 25 (2) If a person reaches the age of eighteen (18) years or otherwise loses
- 26 their benefits of exemption on or before the last day of June, he shall be
- 27 liable for the community tax on the day he reaches such age or upon the

Alfonso

1 day the exemption ends. However, if the person reaches the age of
2 eighteen (18) years or losses the benefits of exemption on or before the
3 last day of March, he shall have twenty (20) days to pay the community
4 tax without becoming delinquent.

5 (3) Persons who come to reside in the Tarlac City or reach the age of
6 eighteen (18) years on or before the first (1st) day of July of any year,
7 who cease to belong to an exempt class on or after the same date, shall
8 not be subject to the community tax for that year.

9 (4) Corporation established and organized on or before the last day of June
10 shall be liable for the community tax for that year. But corporations
11 established and organized on or the last day of March shall have twenty
12 (20) days within which to pay the community tax without becoming
13 delinquent Corporation established and organized on or after the first
14 (1st) day of July shall not be subject to the community tax for that year.

15 (b) Place of Payment

16 (1) The community tax shall be paid in the City Treasurer's Office, Tarlac
17 City.

18 (2) It shall be unlawful for the City Treasurer, deputies and collectors of the
19 City of Tarlac to collect the community tax outside the territorial
20 jurisdiction of the City.

21 (3) In case a corporation has a branch, sales office or warehouse in Tarlac
22 City and sales are made therein, the corresponding additional
23 community tax shall be paid to the City.

24 (4) Any person, natural or juridical, who pays the community tax to other
25 than Tarlac City, where he is a resident or principal office in the case of
26 juridical persons is located shall remain liable to pay such tax to the
27 City of Tarlac.

Mica

1 Section 3.1.05. *Collection and Allocation of Proceed of the Community Tax.*
2 The City Treasurer may deputize the Barangay Treasurer to collect the community tax
3 in their respective jurisdictions. Such deputization shall be limited to the community
4 tax payable by the individual taxpayers and shall be extended only to Barangay
5 Treasurers who are properly bonded in accordance with applicable laws.

6 The proceed of the community tax collected through the Barangay Treasurers
7 shall be apportioned as follows:

- 8 a) Fifty percent (50%) shall accrue to the general fund of the City; and
- 9 b) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

10 Section 3.1.06. *Penalty for Late Payment.* If the tax is not paid within the
11 prescribed period, there shall be added to the unpaid amount an interest of twenty-four
12 percent (24%) per annum from the due date until it is paid.

13 Section 3.1.07. *The Community Tax Certificate.* A community tax certificate
14 shall be issued to every person or corporation upon payment of the community tax. A
15 community tax certificate may also be issued to any person or corporation not subject
16 to the community tax upon payment of One Peso (P1.00).

17 Section 3.1.08. *Presentation of Community Tax Certificate on Certain*
18 *Occasions.*

- 19 (a) When an individual subject to the community tax acknowledges any
20 document before a notary public, takes the oath of office upon election or
21 appointment to any position in the government service, receives any
22 license, certificate or permit from any public authority; pay any tax or fee;
23 receives any money from any public funds; transacts other official business
24 or receives any salary or wage from any person or corporation, it shall be
25 the duty of any person, officer, or corporation with whom such transaction
26 is made or business done or from whom any salary or wage is received to
27 require such individual to exhibit the community tax certificate.

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

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

9 (c) The community tax certificate required in the two preceding paragraphs
10 shall be the one to be issued for the current year, except for the period of
11 January until the fifteenth (15th) of April each year. in which case, the
12 certificate issued for the preceding year shall suffice.

13 Section 3.1.09. *Availment of the Blank Forms of Community Tax Certificate.*
14 The City Treasurer shall secure the necessary blank form of the Community Tax
15 Certificate directly from the Bureau of Internal Revenue, Head Office.

16

17 **CHAPTER III – SPECIAL PROVISIONS**

18 (a) Requirement. Any person who will establish, operate or conduct any
19 business, trade or activity mentioned in this Article in Tarlac City shall first
20 obtain Mayor's Permit and pay the fee therefore and the business tax
21 imposed under this Revenue Code.

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

26



1 Every person issued an official receipt for the conduct of a business or
2 undertaking. If the individual has no fixed place of business or office, he shall
3 keep the official receipt in his person. The receipt shall be produced upon
4 demand by the City Mayor, City Treasurer or duly authorized representatives.

5 (c) Implementation of the use of permanent colored tin plate and/or business
6 plate:

7 1. All business establishments operating within the territorial jurisdiction of the
8 city are mandated to use a permanent colored tin plate, to be issued by the
9 Office of the City Mayor. Each plate shall bear a permanent number which will
10 serve as permanent business permit number of the grantee.

11 2. Owners, operators and/or manager of establishments are required to display
12 duly issued plates in conspicuous places within their business premises.

13 3. Each grantee, when renewing his/her business permit after having complied
14 with laws, rules and regulations pertinent to the renewal of permits, shall be
15 issued a sticker bearing the grantee's permanent business number and the year
16 the same is renewed. The sticker shall be pasted/attached to the plate.

17 4. A plate acquisition fee Three Hundred pesos (P 300.00) and sticker fee of
18 Fifty pesos (P50.00) shall be collected from each grantee which shall accrue to
19 the general fund of the City. In renewing his/her business permit, the grantee
20 shall only pay Fifty pesos (P 50.00) sticker fee for every year of renewal.

21 5. The city shall replace and damaged or loss of business plate upon verified
22 report. A replacement cost in the amount of Three Hundred pesos (P300.00)
23 shall be charged by the City.

24 6. For failure to display the duly issued business plates in conspicuous places
25 within their business premises-revocation of business license and re-issuance of



1 the same upon payment of Three Thousand pesos (P 3,000.00) reinstatement
2 fee;

3 7.For failure to apply replacement or submit verified report of lost/damaged tin
4 plate-a fine of Three Thousand pesos (P 3,000.00) plus replacement cost in the
5 amount of Three Hundred pesos (P300.00).

6 8.For failure to secure permanent colored tin plates prior to the start of
7 operation of business within the city and/or failure to apply for renewal of
8 business permit and pay the corresponding fee/s-a fine of five thousand
9 (P5,000.00)in addition to all fee/s charges imposed for the application/renewal
10 of business permit, or imprisonment of not less than one (1) month nor more
11 than six (6) months, at the discretion of the court.(City Ordinance No. 98-009
12 Sept. 28, 1998)

13 (d) Invoice of Receipts. All persons subject to the taxes on business shall for
14 each sale or transfer of merchandise or good or for services rendered, valued at
15 Twenty Five pesos (P 25.00) or more at any one time, prepare and issue sales
16 or commercial invoices and receipt serially numbered in duplicate, showing
17 among others, their names or styles, if any and business address. The original
18 of each sales invoice or receipt shall be issued to the purchaser or customer and
19 the duplicate to be kept and preserved by the person subject to the tax, in his
20 place of business for a period of five (5) years. The receipts and invoices issued
21 pursuant to the requirement of the Bureau of Internal Revenue for
22 determination of National Internal Revenue taxes shall be sufficient for
23 purposes of this Revenue Code.

24 (e) Sworn Statement of Initial and Additional Investment and Gross Receipts or
25 Sales. Operators of business subject to the taxes on business shall submit a
26 sworn statement of the capital investment before the start of their business

Milan

1 operations and upon application for a Mayor's Permit to operate a business.
2 Upon payment of the tax levied in this Article, any person engaged in business
3 subject to the business tax based on receipts for the preceeding calendar year or
4 quarter in such manner and form as may be designed by the City Treasurer,
5 should the taxpayer fail to submit a sworn statement of gross sales or receipts,
6 due among others to his failure to have a book of accounts, proof of BIR
7 monthly/quarterly payments, records and/or subsidiaries for this business, the
8 City Treasurer or his authorized representatives may verify or assess the gross
9 sales or receipts of the taxpayer under the best available evidence upon which
10 the tax maybe based. The City Treasurer is likewise authorized to require
11 business establishments to submit their Audited Financial Statement after their
12 calendar or fiscal year submission with the BIR.

13 (f) Presumptive Income Level. The Treasurer's Office shall prepare a stratified
14 of "presumptive income level" approach to validate the declaration of gross
15 receipts of each business classification, in case, the establishment cannot
16 present an Audited Financial Statement.

17 (g) Issuance of Certification. The City Treasurer may upon presentation of
18 satisfactory proof that the original official receipt has been lost, stolen or
19 destroyed, issue a certification to the effect that the business tax has been paid,
20 indicating therein, the number of the official receipt issued, upon payment of a
21 fee of One Hundred pesos (P100.00).

22 (h) Retirement of Business. Any person natural or juridical, subject to the tax
23 on business under this Article shall, upon termination of the business, submit a
24 sworn statement of the gross sales or receipts for the current year or quarter
25 within thirty days following the closure.



1 Full payment of the annual fee must be made by the person retiring
2 from such business, and under no circumstances shall refund be made
3 corresponding to the unused period. Failure to surrender permit on or before the
4 expiration date shall construed to mean that the business is being continued and
5 taxes or fees corresponding to the succeeding quarter becomes due and payable.
6 Any tax due shall first be paid before any business or undertaking is finally
7 terminated.

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

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

18 The City Treasurer shall assign every application for he termination or
19 retirement of business to an inspector in his office who shall go to the address
20 on record to verify if it is no longer operating. If the inspector finds that the
21 business is simply placed under a new name, manager and/or new owner, the
22 City Treasurer shall recommend to the Mayor the disapproval of the application
23 for the termination or retirement of said business. Accordingly, the business
24 continues to become liable for the payment of all taxes, fees and charges
25 imposed thereon under existing Tarlac City Ordinances; and

Albi on

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

4 If it is found that the retirement or termination of the business is
5 legitimate and the tax due from there be less than the tax for the current year
6 based on the gross sale or receipt, the difference in the amount of the tax shall
7 be paid before the business is considered officially retired or terminated.

8 The permit issued to a business retiring or terminating its operation shall
9 be surrendered to the Treasurer's Office who shall forthwith cancel the same
10 and record such cancellation in its books.

11 Death of a Licensee. When any individual paying a business tax dies ,
12 and the business is continued by a person interested in his estate, no additional
13 payment shall be required for the residue of the term for which the tax was
14 paid.

15 (i)Time of payment. It shall be the duty of the owner, executor or administrator to
16 notify the City Treasurer or to his duly authorized representative within sixty (60)
17 days from the date of the business owner's death.

18 (j)Surcharge for Late Declaration/Payment. Failure to declare the closure of the said
19 business shall subject the taxpayer to a surcharge of twenty five (25%) percent of the
20 original amount of tax due, such surcharge to be paid at the time and in the same manner as
21 the tax due.

22 (k)Interest on Unpaid Tax. In addition to the surcharge for late payment, there shall be
23 imposed an interest of two percent (2%) per month upon the unpaid amount but in no case
24 shall the total interest on the unpaid amount shall not exceed thirty six (36) months.

25 (l) Penalty. Any violation of the provisions of this article shall be punished by a fine of not
26 less than One Thousand pesos (P1,000.00) nor more than Five Thousand
27

Alhonor

1 pesos (P5,000.00) or an imprisonment of not less than one month not more than six
2 months, or both, at the discretion of the court.

3

4 **Chapter IV – PERMIT AND REGULATORY FEES**

5 **ARTICLE A. – CITY MAYOR'S PERMIT AND FEE ON BUSINESS**

6 Section 4.A.01. *Definition of Terms.*

7 A) PERSONS – All natural or juridical persons, which include but not limited
8 to corporation, partnership or any other organization or association.

9 B) BUSINESS ACTIVITY – shall refer to any activity that would produce,
10 transfer, distribute, utilize, sale, lease and the like, of all kinds of goods and
11 services; it would include but is not limited to constructions, lending and
12 banking institutions; operation of hospitals, clinics, law offices, pawnshops,
13 supermarkets, stores, restaurants, fast foods, funeral parlors, gasoline
14 stations, real estate firms, heavy equipment operators, drug stores,
15 telecommunications and others.

16 Section 4.A.02. *Imposition of Fees.* There shall be collected an annual fee at
17 the rates provided hereunder for the issuance of Mayor's Permit to every person that
18 shall conduct a business, trade or activity within the City of Tarlac.

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

24 For purposes of the Mayor's permit fee, the following Philippine definition of
25 business size is hereby adopted:

26	Characteristics	Asset Size	No. of Workers
27	Cottage	P500,000.00 and below	1-10
28	Small	Over P500,000.00-P5M	11-99

Alfian

1 Medium Over P5M-P20M 100-199
 2 Large Over P20M 200 and above

3
 4 Kind of Business, Trade or Activity

5 1. On manufacturers, assemblers, repackers,
 6 processors, brewers, distillers, rectifiers,
 7 and compounders of liquors, distilled
 8 spirits and wines or manufacturer of
 9 any article of commerce whatever kind
 10 or nature in accordance with the following
 11 schedules:

12 Cottage ----- P 1,500.00
 13 Small----- 3,000.00
 14 Medium----- 5,000.00
 15 Large----- 10,000.00

16 2. On wholesalers, distributors or dealers
 17 in any article of commerce of whatever
 18 kind or nature, in accordance with the following
 19 schedules:

20 Cottage ----- P 850.00
 21 Small----- 1,000.00
 22 Medium----- 1,500.00
 23 Large----- 2,000.00

24 3. On exporters and manufacturers, millers,
 25 producers, wholesalers, distributors and
 26 dealers of essential commodities

Mica

- 1 enumerated hereunder:
- 2 (a) Rice and corn . . .
- 3 (b) Wheat, flour, meat, milk, dairy products,
4 locally manufactured canned goods and
5 and other preserved foodstuffs, sugar,
6 salt and other agricultural, marine and
7 freshwater products . . .
- 8 (c) Cooking oil, cooking gas and firewood
- 9 (d) Laundry soap, medicine and household
10 remedies . . .
- 11 (e) Locally manufactured ordinary fabrics
- 12 (f) Agricultural implements, fertilizers and
13 insecticides . . .
- 14 (g) Poultry and other animal foods; and
- 15 (h) Other commodities . . .

16 In accordance with the following schedules:

17	Cottage -----	P 500.00
18	Small-----	750.00
19	Medium-----	1,000.00
20	Large-----	1,500.00
21	4. On retailers of any article of commerce	
22	of whatever kind or nature. . .	350.00
23	5. On retailers of:	
24	➤ Liquors –	
25	• Foreign . . .	500.00
26	• Domestic . . .	400.00

1	➤ Tobacco/cigarettes . .	300.00
2	6. On retailers of essential commodities	
3	enumerated above . . .	175.00
4	7. On contractors and other independent	
5	contractors, whose activity consist	
6	essentially of the sale of all kinds of	
7	services for fee, regardless of whether	
8	or not the performance of the services	
9	calls for the exercise or use of the	
10	physical or mental faculties of such	
11	contractor or his employees	
12	(a) Filling, demolition and salvage	
13	work contractors . . .	200.00
14	(b) Proprietors or operators of mini	
15	drilling apparatus . . .	200.00
16	(c) Proprietors or operators of dockyards . . .	200.00
17	(d) Persons engaged in the installation	
18	of water system, and gas or electric	
19	light, heat or power . . .	200.00
20	(e) Proprietors or operators of smelting	
21	plants . . .	200.00
22	(f) Engraving, plating and plastic	
23	lamination establishments . . .	100.00
24	(g) Proprietors or operators of	
25	establishments for repairing,	
26	repainting, upholstering, washing	

Adrian

1	and greasing of vehicles, heavy	
2	equipment, vulcanizing, recapping	
3	and battery charging . . .	200.00
4	(h) Proprietors or operators of furniture	
5	shops, and establishments of planting	
6	or surfacing and recutting of lumber	
7	and sawmills under contract to saw or	
8	cut logs belonging to others . . .	200.00
9	(i) Proprietors or owners of:	
10	o Dry cleaning or drying establishments	200.00
11	o Steam laundries, and laundries using	
12	washing machines . . .	200.00
13	(j) Proprietors or owners of shops for the	
14	repair of any kind of mechanical and	
15	electrical devices, instruments, apparatus	
16	and furniture and shoe repairing by	
17	machine or any mechanical contrivance	200.00
18	(k) Proprietors or operators of establishment	
19	Or lots for parking purposes . . .	500.00
20	(l) Proprietors or operators of:	
21	o Tailor shops . . .	100.00
22	o Dress shops . . .	100.00
23	o Milliners and Letters . . .	100.00
24	o Beauty parlors . . .	500.00
25	o Barber shops . . .	500.00
26	o Massage clinics . . .	1,000.00

Mica

1	o Sauna . . .	1,000.00
2	o Turkish and Swedish bath . . .	1,000.00
3	o Slenderizing & Building salons . . .	1,000.00
4	o Other similar establishments . . .	1,000.00
5	(m) Photographic studios . . .	200.00
6	(n) Funeral Parlors	
7	With crematory . . .	10,000.00
8	Without crematory . . .	5,000.00
9	(o) Proprietors or operators of:	
10	o Hotels . . .	
11	o 50 rooms and above	3,000.00
12	• 20 rooms not more than 50 rooms	1,500.00
13	• less than 20 rooms . . .	1,000.00
14	o Motels . . .	1,000.00
15	o Lodging Houses . . .	500.00
16	(p) Proprietors or owners of:	
17	o Arrastre and stevedoring warehousing	100.00
18	o Forwarding establishments . . .	200.00
19	o Master plumbers . . .	200.00
20	o Smiths . . .	200.00
21	o House and sign painters . . .	200.00
22	(q) Printers, bookbinders, lithographers . . .	200.00
23	(r) Publishers, except those engaged in the	
24	publication or printing of newspapers,	
25	magazines . . .	100.00
26	(s) Business Agents . . .	

Micaw

1	o Private detectives or watchman	
2	agencies . . .	500.00
3	o Commercial and immigration	
4	brokers . . .	500.00
5	(t) Cinematographic film owners,	
6	lessors and distributors . . .	500.00
7	(u) <u>1.General Engineering.....AAA</u>	<u>5,000.00</u>
8		<u>AA..... 3,000.00</u>
9		<u>A 2,000.00</u>
10		<u>B,C,D1,000.00</u>
11	<u>2.General Building..... AAA</u>	<u>5,000.00</u>
12		<u>AA..... 3,000.00</u>
13		<u>A 2,000.00</u>
14		<u>B,C,D1,000.00</u>
15	<u>3.Specialty contractors..... AAA</u>	<u>5,000.00</u>
16		<u>AA..... 3,000.00</u>
17		<u>A 2,000.00</u>
18		<u>B,C,D1,000.00</u>
19	(v) <u>Others not included in the above list . . .</u>	<u>500.00</u>
20	8. On banks and other Financial Institutions except the Central Bank of the Phils.	
21	(a) Commercial banks either	
22	principal	5,000.00
23	or branch office . . .	3,000.00
24	(b) Savings banks	
25	Principal office . . .	2,000.00
26	per branch office . . .	1,000.00

Alfian

1	(c) Rural banks	
2	Principal office . . .	1,000.00
3	per branch office . . .	1,000.00
4	(d) Financing and Investment companies	
5	Principal office . . .	3,000.00
6	Per branch office . . .	2,000.00
7	(e) Insurance companies	
8	Principal office . . .	2,000.00
9	per branch office . . .	2,000.00
10	(f) Pawnshops . . .	2,000.00
11	(g) Money shops . . .	2,000.00
12	(h) Lending Investors . . .	2,000.00
13	i) Automated Teller Machines & the like	
14	per machine subject to taxes imposed	
15	on banks . . .	500.00
16	On proprietors or operators of	
17	Amusement places:	
18	9.1 <u>Theaters and Cinematographs</u>	
19	(c) Air-conditioned theaters and	
20	cinematographs	
21	o Itenerant operators . . .	3,000.00
22	o Without swimming pool /	
23	with less than 5 cottages . . .	500.00
24	o With orchestra only and with	
25	seating capacity of less than	
26	500 persons . . .	3,000.00

Mhian

1	o With orchestra and balcony with	
2	seating capacity of less than	
3	500 persons . . .	3,000.00
4	o With orchestra and balcony with	
5	seating capacity from 500 to 999	
6	persons . . .	750.00
7	9.2 Resorts	
8	o Without swimming pool /	
9	with less than 5 cottages . . .	500.00
10	o With less than 5 swimming	
11	pools / with 5 to 10 cottages . . .	1,300.00
12	o With more than 5 swimming	
13	pools / with more than	
14	10 cottages . . .	1,500.00
15	9.3 Boxing contest, each fight . . .	500.00
16	9.4 On the amusement places wherein	
17	the customers thereof actively	
18	participates without making bets	
19	or wages, including but not	
20	limited to the following:	
21	(a) Night club and day clubs . . .	2,000.00
22	(b) Night club or day clubs &	
23	disco houses . . .	1,500.00
24	(c) Cocktail lounges or bars, beer	
25	gardens that dispense liquor	
26	in the premise . . .	1,000.00

Mhian

1	(d) Karaoke bars . . .	500.00
2	(e) Bath houses, swimming pools	
3	and other similar places . . .	500.00
4	(f) Billiard and pool halls per table . . .	500.00
5	(g) Bowling alleys	
6	Automatic per lane . . .	500.00
7	Non-automatic per lane . . .	300.00
8	(h) Circuses, carnivals, merry-go	
9	rounds, roller coasters, ferris	
10	wheels, swings, and other	
11	similar contrivances per day . . .	500.00
12	9.5 On amusement devices (subject to retail tax)	
13	(a) each jukebox machine . . .	100.00
14	(b) each machine apparatus for	
15	visual entertainment . . .	100.00
16	(c) each apparatus for weighing	
17	persons . . .	100.00
18	(d) each machine or apparatus	
19	for playing, such as from land	
20	toys/machines . . .	100.00
21	(e) other amusement devices . . .	100.00
22	9.6 Automated Teller Machines & the like	
23	per machine subject to taxes imposed	
24	on banks . . .	500.00
25	9. On proprietors or owners of	
26	(a) Private cemeteries or memorial	

Alhica

1	parks . . .	5,000.00
2	(b) Rice or corn mills engaged mainly	
3	in the milling of rice and/or corn	
4	belonging to other persons . . .	3,000.00
5	(c) Boarding houses . . .	2,000.00
6	10. On real estate dealers, including	
7	memorial parks . . .	1,000.00
8		
9	11. On proprietors or operators of	
10	fishponds, fishpens or fish breeding	
11	grounds, poultry, piggery per hectares . . .	1,000.00
12	12. In proprietors of restaurants, cafes,	
13	Cafeterias, eateries, food caterers, ice	
14	Creams and other refreshment parlors	
15	And soda fountain bars	
16	Cottage . . .	500.00
17	Small . . .	500.00
18	Medium . . .	1,000.00
19	Large . . .	1,500.00
20	13. Real estate lessors (land, building,	
21	Commercial/office/residential spaces ...	
22	Cottage ----- P 1,000.00	
23	Small----- 2,000.00	
24	Medium----- 3,000.00	
25	Large----- 5,000.00	
26	14. Sellers, dealers, agents, developers of	
27	real estates (lands, subdivision) buildings,	
28	and other taxable real properties ...	1,000.00
29	15. Travel agencies and travel agents ...	1,000.00
30	16. Proprietors or operators of private	
31	Markets ...	5,000.00

Mica

1	17. Proprietors or operators of	
2	Hospital ...	5,000.00
3	Medical Clinics ...	2,000.00
4	Dental Clinics ...	2,000.00
5	Therapeutic Clinics ...	2,000.00
6	Medical Laboratories ...	2,000.00
7	Dental Laboratories ...	2,000.00
8	Veterinary Clinics ...	2,000.00
9	18. Proprietors or operators of cable	
10	network system ...	5,000.00
11	19. Proprietors or operators of computer	
12	services establishments ...	1,000.00
13	20. Proprietors or operators of Consultancy services ...	1,000.00
14	21. All other similar activities consisting	
15	Essentially of the sales of services for a fee ...	1,000.00
16	22. On those engage in the business of printing and publication	1,000.00
17	23. On those enjoying a franchise	1,000.00
18	24. On owners or operators of delivery trucks or vans regardless	
19	of the number of trucks or vans	1,500.00
20	25. On online sellers.....	2,000.00

21

22 Section 4.A.03. *Special Mayor's Permit.* Religious, civic and social

23 organizations, club fraternities, etc. holding bingo, social benefit dances, shows,

24 programs, exhibitions, contest, etc., the proceeds of which shall anure or benefit,

25 welfare organization may be issued a Special Mayor's Permit free of charge, provided

26 that said religious, social and civic organizations, club fraternities, etc., shall not in any

27 manner violate any existing ordinances, rules and regulations especially regarding

28 traffic and pedestrian hazards, and provided further, that a permit be received/secured

29 first from the DSWD authorizing them to hold such projects and the proceeds shall be

30 used for purely religious and civic purposes.

31 Section 4.A.04. *Exemptions.*

Mican

- 1) Activities of the beneficiary of which is exempt from the payment of the tax or fees.
- 2) The manufacture and/or exportation of products duly registered under RA6938 otherwise known as Cooperative Code of the Philippines shall be exempt from the fee.
- 3) However, before any person dealing in product registered with RA 6938 can claim exemption, he must present proof to the Office of the City Mayor that the business is duly registered with RA 6938.

Section 4.A.05. *Time of Payment.* The fee imposed in the preceding section shall be paid to the City Treasurer's Office upon application for a Mayor's Permit before any business activity can be lawfully began or pursued or within twenty (20) days of January of each year in case of renewal thereof

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

Section 4.A.06. *Surcharge and Interest for Late Payment.* Failure to pay the fee prescribed on this article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as fee due and interest of 2% per month based on basic fee plus surcharges.

Section 4.A.07. *Administrative Provisions.*

(a) Supervision and control over establishments and places. The City Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which

Adrian

1 they shall be conducted in so far as may be necessary to maintain peaceful, healthy and
2 sanitary conditions in the City.

3 (b) Application for Mayor's Permit: False Statements. A written application for a
4 permit to operate a business engage in an activity shall be filed with the Office of the
5 Mayor in four (4) copies. The application form set forth the name, address, description
6 of business or undertaking shall be conducted and such other pertinent information or
7 data as may be required.

8 (1) For a newly-started business

- 9 a. Location sketch of the new business.
- 10 b. Department of Trade & Industry (DTI) Registration Certificate w/
11 approved application form, income of single proprietorship
- 12 c. Paid up capital of the business as shown in the articles of incorporation,
13 if a corporation or partnership, or a sworn statement of the capital
14 invested by the owner or operator, if a sole proprietorship.
- 15 d. Securities and Exchange Commission (SEC) Registration and Articles
16 of Incorporation and By-Laws, in case of partnership or corporation
- 17 e. A certificate attesting to the tax exemption if the business is tax-exempt.
- 18 f. Certification from the officer-in-charge of the zoning that the location
19 of the new business is in accordance with zoning regulations.
- 20 g. Tax clearance showing that the operator has paid all tax obligations in
21 the City.
- 22 h. Barangay Clearance/proof of filing(In case of non-issuance of barangay
23 clearance within seven (7) working days from the date of filing, the City
24 may issue the permit to the applicant

Alfian

- 1 i. Three (3) passport size pictures of the owner or operator or in case of a
- 2 partnership or corporation the picture of the senior or managing partners
- 3 and that of the President or General Manager.
- 4 j. Health certificate for all food handlers and those required under Chapter
- 5 IV, Article IV of this Code.
- 6 k. Community Tax Certificate
- 7 l. SSS clearance
- 8 m. Contract of Lease, if renting

9 (2) For Renewal of existing business permits

- 10 a. Mayor's Permit for the previous year
- 11 b. Two (2) copies of the annual/quarterly business tax payments
- 12 c. Two (2) copies of all receipts showing payment of all regulatory fees as
- 13 provided for in this Revenue Code.
- 14 d. Certificate of tax exemption from local taxes or fees, if exempt.
- 15 e. Audited financial statement with gross income prescribed by the BIR.
- 16 f. BIR Registration Certification and Annual Registration fee with gross
- 17 income prescribed by the BIR
- 18 g. Barangay clearance

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

25 Any false statement deliberately made by the applicant shall constitute a
26 sufficient ground for denying or revoking the permit issued by the Mayor, and the

Mli a

1 applicant or licensee may further be prosecuted in accordance with the penalties
2 provided in this article.

3 A Mayor's Permit shall be refused to any person; (1) whose business
4 establishments or undertaking does not conform with zoning regulation and safety,
5 health and other requirements of the City; (2) who has an unsettled tax obligations,
6 debt or other liability to the City Government; and (3) who is disqualified under
7 provision of law or ordinance to establish, or operate the business for which a permit is
8 being applied.

9 (c) Issuance of Permit; its content. Upon approval of application for Mayor's
10 Permit, two (2) copies of application duly signed by the City Mayor shall be returned
11 to the applicant. One copy shall be presented to the City Treasurer's Office as basis for
12 the collection of the Mayor's Permit fee and the corresponding business tax and other
13 fees and charges.

14 The Mayor's Permit shall be issued by the City Mayor upon presentation of the
15 receipt for the payment of the Mayor's Permit fee and other fees and charges and the
16 business tax issued by the City Treasurer's Office, and upon compliance of such other
17 requirements as required for its issuance.

18 Every permit issued by the City Mayor shall show the name and residence of
19 the applicant; his nationality and marital status; nature of organization, i.e., whether the
20 business is sole proprietorship, corporation or partnership; location of the business,
21 date issued and expiration thereof, and such other information as may be necessary.

22 The City Mayor shall, upon presentation of satisfactory proof that the original
23 copy of the permit has been lost, stolen or destroyed, issue a duplicate of the permit
24 upon payment of Fifty Pesos (P50.00).

25 (d) Posting of Permit. Every permittee shall keep the permit conspicuously posted
26 at all times in his place of business or office or individual who has no place of business
27 or office, he shall keep the permit in his possession. The permit shall be immediately

Allican

1 produced upon demand by the City Mayor or any of his duly authorized
2 representatives.

3 (e) Duration and Renewal of Permit. The Mayor's Permit shall be granted for a
4 period of not more than one (1) year and shall expire on the thirty-first (31st) of
5 December following the date of issuance thereof unless revoked or surrendered earlier.

6 The permit issued shall be renewed within the first twenty (20) days of January.
7 It shall have a continuing validity only upon renewal thereof and payment of the
8 corresponding fee.

9 (f) The City Treasurer together with the inspector of the licensing division of the
10 Mayor's Office, Health Office, CPDO, CEO shall assign personnel for the inspection
11 of the business license/permit compliance of private commercial and industrial
12 establishments within the jurisdiction of Tarlac City .(Sec. 470 d (4) RA 7160)

13 (g) Revocation of Permit. Whenever a person who is granted the privilege to do
14 business in this City, has violated any provision of this Revenue Code; and refuses to
15 do business in accordance with the privilege granted upon him and such act shall be
16 observed as injurious to public morals or peace; or the place wherein such business is
17 established and such business is being conducted in an unlawful or in a disorderly
18 manner, the City Mayor, after investigation, may revoke the permit issued. The
19 revocation of such permit shall include forfeitures of all sums of money paid relative to
20 the privilege granted and without prejudice to the other penalties prescribed in this
21 Revenue Code or the fine and/or imprisonment that may be imposed by the Court of
22 proper jurisdiction.

23 (h) Other Requirement. The issuance of a Mayor's Permit shall not exempt the
24 licensee from the fulfillment of other requirements in connection with the operation of
25 the business or in the conduct of an activity prescribed under this Code.

26 Section 4.A.08. *Rules and Regulations on Certain Establishments.*

27 (a) On restaurants, cafes, cafeterias, carinderias, eateries, food caterers, ice cream
28 and other refreshment parlors, soda fountain bars. No owner of said establishments

Marian

1 shall employ any cook, or food dispenser without a Food Handler's Certificate from
2 the City Health Officer, renewable every six (6) months.

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

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

10 Section 4.A.09. Closure of Business Establishment – The city may close
11 business establishments based on the following records:

12 (a) No Mayor's Permit to operate business

13 (b) Mayor's Permit was revoked, pursuant to Section 4.A. 07 (f)
14 of this Revised Revenue Code.

15 *Penalty.* Any violation of the provisions of this article shall be punished by a
16 fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand
17 Pesos (P5,000.00) or an imprisonment of not less than one month nor more than six (6)
18 months, or both, at the discretion of the court.

19

20 **ARTICLE B. – *Mayor's Permit/Fee for Cockpit***

21 ***Owners/Operators/Licenses on Promoters***

22 Section 4.B.01. *Definitions.* When used in this Article:

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



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

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

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

14 Section 4.B.02. *Imposition of Fees.* There shall be collected the following

15 Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

16 From the owners/operators/licensee of the cockpit:

- | | | |
|----|------------------------------|-----------|
| 17 | 1. Application filing fee | 10,000.00 |
| 18 | 2. Annual cockpit permit fee | 5,000.00 |

19 (b) From cockpit personnel

- | | | |
|----|-----------------------------------|----------|
| 20 | 1. Promoters/Hosts | 1,000.00 |
| 21 | 2. Pit Manager | 500.00 |
| 22 | 3. Referee | 200.00 |
| 23 | 4. Bet Taker "Kristo/Llamador" | 200.00 |
| 24 | 5. Bet Manager "Maciador/Kasador" | 500.00 |
| 25 | 6. Gaffer "Mananari" | 100.00 |
| 26 | 7. Cashier | 200.00 |
| 27 | 8. Derby (Matchmaker) | 200.00 |

Relian

1 Section 4.B.03. *Time and Manner of Payment.*

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

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

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

10 Section 4.B.04. *Surcharge for Late Payment.* Failure to pay the Fee imposed
11 on time shall subject the taxpayer to a surcharge of “twenty-five percent” (25%) of the
12 original amount of Fee due, such surcharge to be paid at the same time and in the same
13 manner as the Fee due.

14
15 Section 4.B.05. *Administrative Provisions.*

16 (a) Ownership, operation and management of cockpit. Only Filipino citizens
17 not otherwise inhibited by the existing ordinances or laws shall be allowed
18 to own, manage and operate cockpits. Cooperative capitalization is
19 encouraged.

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

22 (c) Cockpit-size and construction. Cockpit shall be constructed and operated
23 within the appropriate areas as prescribed in the Zoning Law or ordinance.
24 In the absence of such law or ordinance, the City Mayor shall see to it that
25 no cockpits are constructed within or near existing residential or
26 commercial areas, hospitals, school buildings, churches or other public

Mliaw

1 buildings. Owners, lessees, or operators of cockpits which are now in
2 existence and do not conform to this requirement are required to comply
3 with these provisions within a period to be specified by the City Mayor.
4 Approval or issuance of building permits for the construction of cockpits
5 shall be made by the City Engineer in accordance with existing ordinances,
6 laws and practices.

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

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

14 Section 4.B.06. *Applicability Clause.* The provisions of PD 449, otherwise
15 known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl
16 Commission), and such other pertinent laws shall apply to all matters regarding the
17 operation of cockpits and the holding of cockpits in this City.

18
19 **ARTICLE C. – *Special Mayor's Permit/Fee for Cockfighting***

20 Section 4.C.01. *Definitions.* When used in this Article:

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

Ati aw

1 (b) Local Derby is an invitational cockfight participated in by game cockers or
2 cockfighting "aficionados" of the Philippines with "pot money" awarded to
3 the proclaimed winning entry.

4 (c) International Derby refers to an invitational cockfight participated in by
5 local and foreign game cockers or cockfighting "aficionados" with "pot
6 money" awarded to the proclaimed winning entry.

7 Section 4.C.02. *Imposition of Fees.* There shall be collected the following fees
8 per day for cockfighting:

9	Special Cockfights (Pintakasi)	5,000.00
10	(a) Special Derby Assessment	
11	1. In derbies with winning bet of	
12	Less than P4,000.00 . . .	3,000.00
13	2. In derbies with winning bet of	
14	P4,000.00 and above . . .	5,000.00

15 Section 4.C.03. *Exclusions.* Regular cockfights i.e., those held during
16 Sundays, legal holidays and local fiestas and international derbies shall be excluded
17 from the payment of fees herein imposed.

18 Section 4.C.04. *Time and Manner of Payment.* The fees herein imposed shall
19 be payable to the City Treasurer before the special cockfights and derbies can be
20 lawfully held.

21 Section 4.C.05. *Administrative Provisions.*

22 (a) Holding of cockfights. Except as provided in this Article, cockfighting
23 shall be allowed in this City only in licensed cockpits during Sundays and
24 legal holidays and during local fiestas for not more than three (3) days. It
25 may also be held during City agricultural, commercial, or industrial fairs,
26 carnival, or exposition for a similar period of three (3) days upon resolution

Mia

1 of the Sangguniang Panlungsod. No cockfighting on the occasion of such
2 affair, carnival or exposition shall be allowed within the month if a local
3 fiesta or for more than two (2) occasions a year. No cockfighting shall be
4 held on December 30 (Rizal Day), June 12 (Philippine Independence Day),
5 November 30 (National Heroes Day), Holy Thursday, Good Friday,
6 Election or Referendum Day and during Registration Days for such election
7 or referendum.

8
9 **ARTICLE D. – MAYOR'S BUILDING PERMIT/FEE**

10 Section 4.D.01. Imposition of Fees. There shall be collected from each applicant for a
11 building permit, the following fees, pursuant to Section 203, Subsection (4) of P.D.
12 1096 which authorizes the Secretary of the Department of Public Works and Highways
13 to prescribe and fix the amount of fees and other charges that the Building Official may
14 collect in connection with the performance of its regulatory functions, the attached
15 schedule of Building Permit Fees and other charges is hereby promulgated to form part
16 of the Revised Implementing Rules and Regulations of P.D. 1096, otherwise known as
17 the National Building Code of the Philippines.

18 **SCHEDULE OF FEES AND OTHER CHARGES**

19 *1. Bases of Assessment*

- 20 a. Character of occupancy or use of building/structure
21 b. Cost of construction
22 c. Floor area
23 d. Height

24 *2. Regardless of the type of construction, the cost of construction of any*
25 *building/structure for the purpose of assessing the corresponding fees shall be the*
26 *basis for assessing the corresponding fee, as shown hereunder:*

1 Table I.G.1 On Fixed Cost of Construction Per Square Meter

LOCATION	GROUP		
TARLAC CITY	A,B,C,D,E,F,G,H,I,	F	J
	P 10,000	P8,000	6,000

2

3 3. Construction/addition/renovation/alteration of buildings/structures under Group/s
4 and Sub-Divisions shall be assessed as follows:

5 A. DIVISION A-1: Residential (Single Detached)

<u>Area in sq. meters</u>	<u>Fee per sq./meter</u>
6 i.) Original complete construction up to 20 sq. meters	P 2.00
7 ii.) Additional/renovation/alteration up to 20 sq. meters	
8 regardless of floor area of original construction	2.40
9 iii.) Above 20 sq. meters to 50 sq. meters	3.40
10 iv.) Above 50 sq. meters to 100 sq. meters	4.80
11 v.) Above 100 sq. meters to 150 sq. meters	6.00
12 vi.) Above 150 sq. meters	7.20

13 Sample Computation for Building Fee for a 75 sq. meters floor area:

14 Floor area = 75 sq. meters
15 Therefore area bracket is 3.a.iv.
16 Fee = P4.80/sq. meter
17 Building Fee = 75 x 4.80 = P360.00

18 B. DIVISION A-2: Apartments (Single attached or duplex or Town Houses)

<u>Area in sq. meters</u>	<u>Fee per sq./meter</u>
19 i.) Original complete construction up to 20 sq. meters	P 3.00
20 ii.) Additional/renovation/alteration up to 20 sq. meters	
21 regardless of floor area of original construction	3.40
22 iii.) Above 20 sq. meters to 50 sq. meters	5.20

Alia

- 1 iv.) Above 50 sq. meters to 100 sq. meters 8.00
- 2 v.) Above 150 sq. meters 8.40

3
 4 C. DIVISION B-I /C-I /E-1,2,3/F-I/G-1,2,3,4,5/H-1,2,3,4/I-1 and J-1,2,3 (Hotels,
 5 Shopping Mall, Markets, Restaurants, Factories, Warehouse, Cinemas, Ballrooms,
 6 Convention Centers);

<u>Area in sq. meters</u>	<u>Fee per sq./meter</u>
8 i.) Up to 5,000.....P	23.00
9 ii.) Above 5,000 to 6000	22.00
10 iii.) Above 6,000 to 7,000.....	20.50
11 iv.) Above 7,000 to 8,000.....	19.50
12 v.) Above 8,000 to 9,000.....	18.00
13 vi.) Above 9,000 to 10,000	17.00
14 vii.) Above 10,000 to 15,000	16.00
15 viii.) Above 15,000 to 20,000	15.00
16 ix.) Above 20,000 to 30,000	14.00
17 x.) Above 30,000	12.00

18
 19 NOTE: Computation of the building fee for item 3.c. is cumulative. The total area is
 20 split up into sub-areas corresponding to the area bracket indicated in the Table above.
 21 Each sub-area and the fee corresponding to its area bracket are multiplied together. The
 22 building fee is the sum of the individual products as shown in the following example:

23 Sample computation for Building Fee for a building having a Floor area of 32,000
 24 sq.meters:

25 First 5,000 sq. meters at 23.00.....P	11,000.00
26 Next 1,000 sq. meters at 22.00.....	22,000.00
27 Next 1,000 sq. meters at 20.50.....	20,500.00
28 Next 1,000 sq. meters at 19.50.....	19,500.00

Mica

1	Next 1,000 sq. meters at 18.00.....	18,000.00
2	Next 1,000 sq. meters at 17.00.....	17,000.00
3	Next 5,000 sq. meters at 16.00.....	80,000.00
4	Next 5,000 sq. meters at 15.00.....	75,000.00
5	Next 10,000 sq. meters at 14.00	140,000.00
6	Last 2,000 sq. meters at 12.00.....	24,000.00
7	Total Building Fee	<u>P 531,000.00</u>

8

9 D. DIVISION C-2/D-1.2,3: (Churches, Schools, Hospitals, Amusement Halls,
 10 Nursing Homes, Orphanage)

11	<u>Area in sq. meters</u>	<u>Fee per sq./meter</u>
12	i.) Up to 5,000.....	P 12.00
13	ii.) Above 5,000 to 6,000.....	11.00
14	iii.) Above 6,000 to 7,000.....	10.20
15	iv.) Above 7,000 to 8,000.....	9.60
16	v.) Above 8,000 to 9,000.....	9.00
17	vi.) Above 9,000 to 10,000.....	8.40
18	vii.) Above 10,000 to 15,00.....	7.20
19	viii.) Above 15,000 to 20,000.....	6.60
20	ix.) Above 20,000 to 30,000	6.00
21	x.) Above 30,000.....	5.00

22

23 NOTE: Computation of the building fee in item 3.d. follows the example of Section
 24 3.c. of this Schedule.

25 E. DIVISION J-2 Structure shall be assessed 50% of the rate of the principal building
 26 of which they are accessories (Sections 3.a. to 3.d.)

Marian

1 *4. Electrical Fees*

2 The following schedules shall be used for computing electrical fees in computing
3 residential, institutional, commercial and industrial structures:

4

5	<u>a. Total Connected Load (kVA)</u>	<u>Fee</u>
6	i. 5 KVA or less.....	P 200.00
7	ii. Over 5 kVA to 50 kVA.....	200.00 + 20.00/kVA
8	iii. Over 50 kVA to 300 kVA.....	1,100.00 + 10.00/kVA
9	iv. Over 300 kVA to 1,500 kVA.....	3,600.00 + 5.00/kVA
10	v. Over 1,500 kVA to 6,000 kVA.....	9,600.00 + 2.50/kVA
11	vi. Over 6,000 kVA	20,850.00 + 1.25/kVA

12 NOTE: Total Connected Load as shown in the Load Schedule.

13


14	<u>b. Total Transformer/Uninterrupted Power Supply (UPS)Generator Capacity (kVA)</u>	
15	i. 5 kVA or less.....	P 40.00
16	ii. Over 5 kVA to 50 kVA.....	40.00 + 4.00/kVA
17	iii. Over 50 kVA to 300 kVA.....	220.00 + 2.00/kVA
18	iv. Over 300 kVA to 1,500 kVA.....	720.00 + 1.00/kVA
19	v. Over 1,500 kVA to 6,000 kVA.	1,920.00 + 0.50/kVA
20	vi. Over 6,000 kVA.....	4,170.00 + 0.25/kVA

21

22 NOTE: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS
23 and generators which are owned/installed by the owner/applicant as shown in the
24 electrical plans and specifications.

25

26



1 c) Pole/Attachment Location Plan Permit

2 i. Power Supply Pole LocationP 30.00/pole

3 ii. Guying Attachment..... 30.00/attachment

4 This applies to designs/installations within the premises.

5 d. Miscellaneous Fees: Electrical Meter for union separation, alteration, reconnection

6 or relocation and issuance of Wiring Permit:

7 <i>Uses or Character of</i>	<i>Electrical Meter</i>	<i>Wiring Permit</i>
8 • Residential	P 15.00	P 15.00
9 • Commercial/Industrial	60.00	36.00
10 • Institutional	30.00	12.00

11 e) Formula for Computation of Fees

12 The Total Electrical Fees shall be the sum of Sections 4.a. to 4.d. of this Rule.

13 f) Forfeiture of Fees

14 If the electrical work or installation is found not in conformity with the
15 minimum safety requirements of the Philippine Electric Codes and the Electrical
16 Engineering Law (RA 7920), and the Owner fails to perform corrective actions within
17 the reasonable time provided by the Building Official, the latter and/or their duly
18 authorized representative shall forthwith cancel the permit and the fees thereon shall be
19 forfeited.

20 *5. Mechanical Fees*

21 a) Refrigeration, Air Conditioning and Mechanical Ventilation:

22 i.) Refrigeration (cold storage), per ton or fraction thereofP 40.00

23 ii.) Ice Plants, per ton or fraction thereof60.00

24 iii.) Packaged/Centralized Air Conditioning Systems:

25 Up to 100 tons, per ton90.00

26 iv.) Every ton or fraction thereof above 100 tons40.00

27 v.) Window type air conditioners, per unit60.00

28 vi.) Mechanical Ventilation, per kW or fraction thereof

Allican

1 of blower or fan, or metric equivalent40.00

2 vii.) In a series of AC/REF systems located in one establishment, the total
3 installed tons of refrigeration shall be used as the basis of computation for
4 purpose of installation/inspection fees, and shall not be considered individually.
5

6 For Evaluation Purposes:

- 7 • For Commercial/Industrial Refrigeration without Ice Making (refer to 5.a.i.):

8 1.10 kW per ton, for compressors up to 5 tons capacity.

9 1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity.

10 0.97 kW per ton, for compressors above 50 tons capacity.

- 11 • For Ice Making (refer to 5.a.ii.)

12 3.50 kW per ton, for compressors up to 50 tons capacity

13 3.25 kW per ton, for compressors above 5 up to 50 tons capacity

14

15 3.00 kW per ton, for compressors above 50 tons capacity

- 16 • For Air Conditioning (refer to 5 a.iii.)

17 0.90 kW per ton, for compressors 1.2 to 5 tons capacity

18 0.80 kW per ton, for above 5 up to 50 tons capacity

19 0.70 kW per ton, for compressors above 50 tons capacity

20 b. Escalators and Moving Walks, funiculars and the like:

21 i.) Escalator and moving walk, per kW or fraction thereof P 10.00

22 ii.) Escalator and moving walks up to 20 lineal meters

23 or fraction thereof..... 20.00

24 iii.) Every lineal meter or fraction thereof in excess of

25 20 lineal meters 10.00

26 iv.) Funicular, per kW or fraction thereof.....200.00

Mhion

1	(a) Per lineal meter travel.....	20.00
2	v.) Cable car, per kW or fraction thereof.....	40.00
3	(a) Per lineal meter travel.....	5.00
4	<u>c. Elevators, per unit:</u>	
5	i.) Motor driven dumbwaiters	P 600.00
6	ii.) Construction elevators for material	2,000.00
7	iii.) Passenger elevators	5,000.00
8	iv.) Freight elevators	5,000.00
9	v.) Car elevators.....	5,000.00
10	<u>d) Boilers, per kW:</u>	
11	i.) Up to 7.5 kW.....	P 500.00
12	ii.) Above 7.5 kW to 22 kW.....	700.00
13	iii.) Above 22kW to 37 kW.....	900.00
14	iv.) Above 37 kW to 52 kW.....	1,200.00
15	v.) Above 52 kW to 67 kW	1,400.00
16	vi.) Above 67 kW to 74 kW	1,600.00
17	vi.) Every kW or fraction thereof above 74 kW	5.00
18		
19	NOTE: (a) Boiler rating shall be computed on the basis of 1 sq. meter of	
20	heating surface for one (1) boiler kW.	
21	(b) Steam from this boiler used to propel any prime-mover is exempted	
22	from fees.	
23	(c) Steam engines/turbines/etc. propelled from geothermal source will	
24	use the same schedule of fees above.	
25	<u>e. Pressurized water heaters, per unit.....</u>	P 200.00
26	<u>f. Water, sump and sewage pumps for commercial/industrial use,</u>	

Mhica

1	per kW or fraction thereof.....	60.00
2	<u>g. Automatic fire sprinkler system</u> , per sprinkler head	4.00
3	<u>h. Diesel/Gasoline ICE, Steam, Gas, Turbine/Engine, Hydro, Nuclear or solar</u>	
4	<u>Generating Units and the like</u> , per kW:	
5	i.) Every kW up to 50 kW	25.00
6	ii.) Above 50 kW upto 100 kW	20.00
7	iii.) Every kW above 100 kW.....	3.00
8		
9	<u>i. Compressed Air, Vacuum, Commercial,</u>	
10	<u>Institutional and/or Industrial Gases</u> , per outlet	20.00
11	<u>j. Gas Meter</u> , per unit.....	100.00
12	<u>k. Power piping for gas/steam/etc.</u> per lineal meter or fraction thereof or per cu. meter	
13	or fraction thereof whichever is higher	4.00
14	<u>l. Other internal Combustion Engines</u> , including cranes, forklifts, loaders, pumps,	
15	mixers, compressors and the like, not registered with the LTO, per kW:	
16	i.) Up to 50 kW	P 10.00
17	ii.) Above 50 kW to 100 kW.....	12.00
18	iii.) Every above 100 kW or fraction thereof.....	3.00
19	<u>m. Pressure Vessels</u> ; per cu. meter or fraction thereof	60.00
20	<u>n. Other Machinery /Equipment for Commercial/Industrial/Institutional Use</u> not	
21	elsewhere	
22	specified, per kW or fraction thereof	60.00
23	<u>o. Pneumatic tubes, Conveyors, Monorails</u> for materials handling and addition to	
24	existing supply and/or exhaust duct works and the like,	
25	per lineal meters or fraction thereof	10.00
26	<u>p. Weighing Scale Structure</u> , per ton or fraction thereof	50.00

Alhuc

1

2 NOTE: Transfer of machine/equipment location within a building requires a
3 mechanical permit and payment of fees.

4 6. Plumbing Fees:

5 a.) Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor
6 drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1)
7 shower head. A partial part thereof shall be charged as that of the cost of a whole
8 "UNIT"..... P 24.00

9 b.) Every fixture in excess of one unit:

10	i. Each water closet	P 7.00
11	ii. Each floor drain	3.00
12	iii. Each sink	3.00
13	iv. Each lavatory	7.00
14	v. Each faucet	2.00
15	vi. Each shower head	2.00

16 c.) Special Plumbing Fixtures:

17	i. Each slop sink	P 7.00
18	ii. Each urinal	4.00
19	iii. Each bath tub	7.00
20	iv. Each grease trap	7.00
21	v. Each garage trap	7.00
22	vi. Each bidet	4.00
23	vii. Each dental cuspidor	4.00
24	viii. Each gas-fired water heater	4.00
25	ix. Each drinking fountain	2.00
26	x. Each bar or soda fountain sink	4.00
27	xi. Each laundry sink	4.00

Neti aw

1	xii. Each laboratory sink	4.00
2	xii. Each fixed-type sterilizer	2.00
3	d.) Each water meter	2.00
4	i. 12 to 25 mm Ø	8.00
5	ii. Above 25 mm Ø	10.00
6	e.) Construction of septic tank, applicable in all Groups	
7	i. Up to 5 cu. meters of digestion chamber	24.00
8	ii. Every cu. meter or fraction thereof in excess of 5.00 cu. meters	7.00

9 *7. Electronic Fees*

- 10 a) Central Office switching equipment, remote switching units, concentrators,
- 11 PABX/PBX's, cordless/wireless telephone and communication systems,
- 12 intercommunication system and other types of switching/routing/distribution
- 13 equipment used for voice, data image text, facsimile, internet service, cellular,
- 14 paging and other types/forms of wired or wireless communications
- 15 P 2.40 per port
- 16 b) Broadcast station for radio and TV for both commercial and training purposes,
- 17 CATV headed, transmitting/receiving/relay radio and broadcasting
- 18 communications stations, communication centers, switching centers, control
- 19 centers, operation and/or maintenance centers, call centers, cellsites, equipment
- 20 silos/shelters and other similar locations/structures used for electronics and
- 21 communications services, including those used for navigational aids, radar,
- 22 telemetry, tests and measurements, global positioning and personnel/vehicle
- 23 location P 1,000.00 per location
- 24 c) Automated teller machines, ticketing, vending, and other types of electronic
- 25 dispensing machines, telephone booths, pay phones, coin changers, location or
- 26 direction finding systems, navigational equipment used for land, aeronautical or
- 27 maritime applications, photography and reproduction machines x-ray, scanners,
- 28 ultrasound and other apparatus/equipment used for medical, biomedical,
- 29 laboratory and testing purposes and other similar electronic or electronically-

Mhian

- 1 controlled apparatus or devices, whether located indoor or outdoors
 2 P 10.00 per unit
- 3 d) Electronics and communications outlets used for connection and termination of
 4 voice, data, computer (including workstations, servers, routers, etc.), audio,
 5 video, or any form of electronics and communications services, irrespective of
 6 whether a user terminal is connected
 7 P 2.40 per outlet
- 8 e) Station/terminal/control point/port/central or remote panels/outlets for security
 9 and alarm systems (including watchman system, burglar alarms, intrusion
 10 detection systems, lighting controls, monitoring and surveillance system,
 11 sensors, detectors, parking management system, barrier controls, signal lights,
 12 etc.), electronics fire alarm (including early-detection systems, smoke detectors,
 13 etc.), sound-reinforcement/ background, music/paging/conference systems and
 14 the like, CATV/MATV/CCTV and off-air television, electronically-controlled
 15 conveyance systems, building automation, management systems and similar
 16 types of electronic or electronically-controlled installations whether a user
 17 terminal is connected P 2.40 per termination
- 18 f) Studios, auditoriums, theaters, and similar structures for radio and TV
 19 broadcast, recording audio/video reproduction/simulation,
 20 and similar activities P 1,000.00 per
 21 location
- 22 g) Antenna towers/masts or other structures for installation of any electronic
 23 and/or communications transmission/reception P 1,000.00
 24 per structure
- 25 h) Electronic or electronically-controlled indoor and outdoor signages and display
 26 systems, including TV monitors, multi-media signs, etc P 50.00
 27 per unit
- 28 i) Poles and attachment:
- 29 i. Per Pole (to be paid by pole owner) P 20.00
- 30 ii. Per attachment (to be paid by any entity
 31 who attaches to the pole of others) P 20.00

Adrian

1 iii. Other types or electronics or electronically-controlled device, apparatus,
2 equipment, instrument or units not specifically identified above P 50.00
3 per unit

4 8. *Accessories of the Building/Structure Fees*

5 a.) All parts of building which are open on two (2) or more sides, such as balconies,
6 terraces, lanais and the like, shall be charged 50% of the rate of the principal
7 building of which they are part (Sections 3.a. to 3.d. of this Schedule.)

8 b.) Buildings with a height of more than 8.00 meters shall be charged an additional fee
9 of twenty-five centavos (P0.25) per cu. meter above 8.00 meters. The height shall
10 be measured from the ground level up to the bottom of the roof slab or the top of
11 girts, whichever applies.

12 c.) Bank and Records Vaults with interior volume
13 up to 20.00 cu. meters P 20.00

14 i. In excess of 20.00 cu. meters 8.00

15 d.) Swimming Pools, per cu. meter or fraction thereof:

16 i. GROUP A Residential 3.00

17 ii. Commercial/Industrial GROUPS B,E,F,G 36.00

18 iii. Social/Recreational/Institutional GROUPS C,D,H,I 24.00

19 iv. Swimming pools improvised from local indigenous materials such as rocks,
20 stones and/or small boulders and with plain cement flooring shall be charged
21 50% of the above rates.

22 v. Swimming pool shower rooms/locker rooms:

23 a. Per unit or fraction thereof P 60.00

24 b. Residential GROUP A 6.00

25 c. GROUP B,E,F,G 18.00

26 d. GROUP C,D,H 12.00

Mican

1	e.) Construction of firewalls separate from the building:			
2	i. Per sq. meter or fraction thereof		3.00	
3	ii. Provided, that the minimum fee shall be		48.00	
4	f.) Construction/erection of towers: Including Radio and TV towers, water tank			
5	supporting structures and the like:			
6	<i>Use or Character of Occupancy</i>	<i>Self-</i>		<i>Trilon</i>
7		<i>Supporting</i>		<i>(Guyed)</i>
8				
9	i. Single detached dwelling units	P 500.00	-	P 150.00
10	ii. Commercial/Industrial (GROUPS B,E,F,G)			
11	up to 10.00 meters in height	2,400.00	-	240.00
12	a) Every meter or fraction thereof			
13	in excess of 10.00 meters	120.00	-	12.00
14	b)Trilon (guyed) and every meter of			
15	fraction in excess of 10.00 meters	12.00	-	240.00
16	iii. Educational/Recreational/Institutional			
17	(GROUPS C,D,H,I) up to 10.00 meters in height	1,800.00	-	120.00
18	a) Every meter or fraction thereof			
19	in excess of 10.00 meters	120.00	-	12.00
20	b)Trilon (guyed) and every meter of			
21	fraction in excess of 10.00 meters	12.00	-	P 120.00
22				
23	g.) Storage Silos, up to 10.00 meters in height			2,400.00
24				
25	i. Every meter or fraction thereof			
26	in excess of 10.00 meters			150.00
27	ii. Silos with platform or floors shall be charged an additional fee in accordance			
28	with Section 3.e of this schedule.			

Mhica

1	h.) Construction of Smokestacks and Chimneys for Commercial/Industrial Use Groups	
2	B,E ,F,G:	
3	i. Smokestacks, up to 10 meters	
4	in height, measured from the base	P 240.00
5	(a) Every meter or fraction thereof	
6	in excess of 10 meters	12.00
7	ii. Chimney up to 10 meters in height	
8	measured from the base	48.00
9	(a) Every meter or fraction thereof	
10	in excess of 10 meters	2.00
11	i.) Construction of Commercial/Industrial Fixed	
12	Ovens, per sq. meters or fraction thereof of	
13	interior floor areas	48.00
14	j.) Construction of Industrial Kiln/Furnace,	
15	per cu. meter or fraction thereof of volume	12.00
16	k.) Construction of reinforced concrete or steel tanks or above ground	
17	GROUPS A and B, up to 2 cu. meters	12.00
18	i. Every cu. meters or fraction thereof in	
19	excess of 2 cu. meters	12.00
20	ii. For all other than Groups A and B	
21	up to 10 cu. meters	480.00
22	(a) Every cu. meter of fraction thereof	
23	in excess of 10 cu. meters	24.00
24	l.) Construction of Water and Waste Water Treatment Tanks: (Including Cisterns,	
25	Sedimentation and Chemical Treatment Tanks) per cu. meter of volume -	7.00

Handwritten signature

1	m.) Construction of reinforced concrete or steel tanks except for	
2	Commercial/Industrial Use:	
3	i. Above ground, up to 10 cu. meters	480.00
4	Every cu. meters or fraction thereof	
5	in excess of 10 cu. meters	48.00
6	ii. Underground, up to 20 cu. meters	540.00
7	Every cu. meter or fraction thereof	
8	in excess of 20.00 cu. meters	24.00
9	n.) Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:	
10	i. Underground, per cu. meter or fraction	
11	thereof of excavation	3.00
12	ii. Saddle or trestle mounted horizontal	
13	tanks, per cu. meter or fraction thereof of volume of tank	3.00
14	iii. Reinstallation of vertical storage tanks shall be the same	
15	as new construction fees in accordance with Section 8.k. above.	
16	o.) Booths, Kiosks, Platforms, Stages and the like,	
17	per sq. meter or fraction thereof of floor area:	
18	i. Construction of permanent type	10.00
19	ii. Construction of temporary type	5.00
20	iii. Inspection of knock-down temporary type, per unit	24.00
21	p.) Construction of buildings and other accessory structures within cemeteries and	
22	memorial parks:	
23	i. Tombs, per sq. meter of covered	
24	ground areas	5.00
25	ii. Semi-enclosed mausoleums whether canopied or not,	
26	per sq. meter of built-up area	5.00

Mhicw

1	iii. Totally enclosed mausoleums, per sq. meter of floor area	12.00
2	iv. Totally enclosed mausoleums, per sq. meter of floor area	5.00
3	v. Columbarium, per sq. meter	18.00
4	<i>9. Accessory Fees</i>	
5	a.) Establishment of Line and Grade, all sides fronting or abutting streets,	
6	<i>esteros, rivers and creeks, first 10 meters</i>	P 24.00
7	i. Every meter or fraction thereof	
8	in excess of 10 meters	2.40
9	b.) Ground Preparation and Excavation Fee	
10	i. While the application for Building Permit is still being processed, the	
11	Building Official may issue Ground preparation and Excavation Permit	
12	(GP & EP) for foundation, subject to the verification, inspection and	
13	review by the Line and Grade Section of the Inspection and	
14	Enforcement Division to determine compliance to line and grade,	
15	setbacks, yards/easements/and parking requirements.	
16	a) Inspection and Verification Fee	200.00
17	b) Per cu. meters of excavation	3.00
18	c) Issuance of GP & EP, valid only for thirty (30) days or	
19	superseded upon issuance of Building Permit	50.00
20	d) Per cu. meter of excavation for	
21	foundation with basement	4.00
22	e) Excavation other than foundation	
23	or basement, per cu. meter	3.00
24	f) Encroachment of footings or foundations of buildings/structures to	
25	public areas as permitted, per sq. meter or fraction thereof of footing or	
26	foundation encroachment	250.00
27		

Milan

1	c.)Fencing Fees	
2	i. Made of masonry, metal, concrete up	
3	to 1.80 meters in height, per lineal	
4	meter or fraction thereof	3.00
5	ii. In excess of 1.80 meters in height,	
6	per lineal meter or fraction thereof	4.00
7	iii. Made of indigenous materials, barbed, chicken or hog wires, per	
8	linear meter	2.40
9	d.) Construction of Pavements, up to 20 sq. meters	24.00
10	e.) In excess of 20% or fraction thereof of paved areas intended for	
11	commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline	
12	station promises, skating rinks, pelota courts,	
13	tennis and basketball courts and the like	3.00
14	f.) Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20 sq.	
15	meters, per calendar month	240.00
16	i. Every sq. meter or fraction thereof in	
17	excess of 20 sq. meters	12.00
18	g.) Erection of Scaffolding Occupying Public Areas, per calendar month.	
19	i. Up to 10 meters in length	150.00
20	ii. Every lineal meter or fraction thereof in excess of 10 meters -	12.00
21	h.) Sign Fees	
22	i. Erection and anchorage of display surface, up to 4 sq. meters of	
23	signboard area	120.00
24	(a) Every sq. meter or fraction thereof in excess of 4 sq. m.....	24.00
25	ii. Installation Fees, per sq. meter or fraction thereof of display surface:	
26		

Maria

1

Type of Sign Display	Business Signs	Advertising Signs
Neon	P36.00	52.00
Illuminated	P24.00	36.00
Others	P15.00	24.00
Painted-on	P9.60	18.00

2

3

iii. Annual Renewal Fees, per sq. meter of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00 min. fee shall be P124.00	P 46.00 min. fee shall be P 200.00
Illuminated	P18.00 min. fee shall be P 72.00	P 38.00 min. fee shall be P 150.00
Others	P 12.00min.fee shall be P 40.00	P 20.00 min. fee shall be P 110.00
Painted-on	P8.00 min. fee shall be P30.00	PI 2.00 min. fee shall be P 100.00

4

5 i.) Repairs Fees:

6

i. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate,

7

8

For all Groups 5.00

9

10

ii. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate,

11

12

For all Groups 5.00

13

14

iii. Repairs on buildings/structures in all Groups costing more than five thousand pesos (P5,000.00) shall be charged 1% of the detailed repair

15

Mica

1 cost (itemized original materials to be replaced with same or new substitute and
2 labor)

3 j.) Raising of Buildings/Structures Fees:

4 i. Assessment of fees for raising of any buildings/structures shall be based on
5 the new usable area generated.

6 ii. The fees to be charged shall be as prescribed under Sections 3.a. to 3.e. of
7 this Schedule, whichever Group applies.

8 k.) Demolition/Moving of Buildings/Structures Fees, per sq. meter of area or
9 dimensions involved:

10	i. Building in all Groups per sq. meter floor area	P 3.00
11	ii. Building Systems/Frames or portion thereof per vertical or horizontal	
12	dimensions, including Fences	4.00
13	iii. Structures of up to 10 meters in height	800.00
14	(a) Every meter or portion thereof	
15	in excess of 10 meters	50.00
16	iv. Appendage of up to 3 cu. meter/unit	50.00
17	(a) Every cu. meter or portion thereof	
18	in excess of 3 cu. meters	50.00
19	v. Moving Fee, per sq. meter of area of building/ 20 structure to be moved	3.00

21 *10. Certificates of Use or Occupancy (Table II.G.1 for fixed costing)*

22 a.) DIVISION A-1 and A-2 Buildings:

23	i. Costing up to P150,000.00	P 100.00
24	ii. Costing more than P 150,000.00	
25	up to P400,000.00.....	200.00
26	iii. Costing more than P400, 000.00 up	

Mia

1	to P850,000.00.....	400.00
2	iv. Costing more than P850,000.00 up to	
3	P 1,200, 000.00.....	800.00
4	v. Every million or portion thereof in excess	
5	of P 1,200,000.00.....	800.00
6		

7 b.) DIVISIONS B-1/E-1,2,3/F-1/G-1,2,3,4,5//H- 1,2,3,4/and I-1 BUILDINGS :

8	i. Costing up to P150,000.00..... P	200.00
9	ii. Costing more than P150,000.00	
10	up to P 400,000.00.....	400.00
11	iii. Costing more than P400, 000.00 up	
12	to P850,000.00.....	800.00
13	iv. Costing more than P850,000.00 up to	
14	P 1,200,000.00.....	1,000.00
15	v. Every million or portion thereof in excess	
16	of P 1,200,000.00.....	1,000.00

17 c.) DIVISIONS C-1,2/D-1,2,3 BUILDINGS:

18	i. Costing up to P150,000.00.....	150.00
19	ii. Costing more than P 150,000.00	
20	up to P400,000.00.....	250.00
21	iii. Costing more than P400,000.00 up	
22	to P850,000.00.....	600.00
23	iv. Costing more than P850,000.00 up to	
24	P 1,200,000.00.....	900.00
25	v. Every million or portion thereof in excess	
26	of P1,200,000.00.....	900.00

Alhian

1	d.) DIVISION J-1 BUILDINGS/STRUCTURES	
2	i. With floor area up to 20.00 sq. meters...	50.00
3	ii. With floor area above 20.00 sq. meters	
4	up to 500 sq. meters	240.00
5	ii. With floor area above 500 sq. meters	
6	up to 1,000 sq. meters.....	360.00
7	iv. With floor area above 1,000 sq. meters	
8	up to 5,000 sq. meters.....	480.00
9	v. With floor area above 5,000 sq. meters	
10	up to 10,000 sq. meters	2,000.00
11	vi. With floor area above 10,000 sq. meters	2,400.00

12

13 e.) DIVISION J-2 STRUCTURES

14	i. Garages, carports, balconies, terraces, lanais and the	
15	like: 50% of the rate of principal building, of which they are accessories.	
16	ii. Aviaries, aquariums, zoo structures and the like;	
17	same rate as for Section 10.d. above.	
18	iii. Towers such as for radio and t.v. transmissions, cell sites, sign (ground or	
19	roof type) and water tank supporting structures and the like: in any location	
20	shall be imposed fees as follows:	
21	a) First 10.00 meters of height from the ground ...	P 800.00
22	b) Every meter or fraction thereof in	
23	excess of 10.00 meters	50.00
24	f.) Change in Use/Occupancy, per sq. meter or	
25	fraction thereof of area affected	5.00

Mica

1 *11. Annual Inspection Fees*

2 a.) DIVISION A-1 and A-2

3 i. Single detached dwelling units and
4 duplexes are not subject to annual inspections

5 ii. If the owner request inspections, the
6 fee for each of the services enumerated

7 below is 120.00

- 8 • Land Use Conformity
- 9 • Architectural Presentability
- 10 • Structural Stability
- 11 • Sanitary and Health Requirements
- 12 • Fire-Resistive Requirements

13 b.) DIVISION B-1/D-1,2,3/E-1, 2, 3/F-1/G-1, 2,3,4,5/H-1, 2,3,4/ and I-1,

14 COMMERCIAL/ INDUSTRIAL & INSTITUTIONAL BUILDINGS AND

15 APPENDAGES SHALL BE ASSESSED AREA AS FOLLOWS:

16 i. Appendages of up to 3.00 cu- meters/unit 150.00

17 ii. Floor area up to 100.00 sq. meters..... 120.00

18 iii. Above 100.00 sq. meters up to 200.00sq. meters... 240.00

19 iv. Above 200.00 sq. meters up to
20 350.00 sq. meters..... 480.00

21 v. Above 350.00 sq. meters up to
22 500.00 sq. meters 720.00

23 vi. Above 500.00 sq. meters up to
24 750.00 sq. meters..... 960.00

25 vii. Above 750.00 sq. meters up to
26 1,000.00 sq. meters..... 1,200.00

1	viii. Every 1,000.00 sq. meters or its	
2	portion in excess of 1,000.00 sq. meters	1,200.00
3	c.) DIVISION C-1.2, AMUSEMENT HOUSES, GYMNASIA	
4	AND THE LIKE	
5	i. First class cinematographs or theaters.....	1,200.00
6	ii. Second class cinematographs or theaters.....	720.00
7	iii. Third class cinematographs or theaters	520.00
8	iv. Grandstands/Bleachers, Gymnasia	
9	and the like	720.00
10	d.) Annual Plumbing Inspection Fees, each	
11	plumbing unit.....	60.00
12	e.) Electrical Inspection Fees:	
13	i. A one-time electrical inspection fee equivalent to 10% of Total Electrical	
14	Permit Fees shall be charged to cover all inspection trips during construction.	
15	ii. Annual Inspection Fees are the same as In Section 4.e.	
16	f.) Annual Mechanical Inspection Fees	
17	i. Refrigeration and Ice Plant per ton:	
18	a) Up to 100 tons capacity	25.00
19	b) Above 100 tons up to 150 tons	20.00
20	c) Above 150 tons up to 300 tons	15.00
21	d) Above 300 tons up to 500 tons	10.00
22	e) Every ton or fraction thereof above 500 tons...	5.00
23	ii. Air-Conditioning Systems:	
24	Window type air conditioners, per unit.....	40.00
25	iii. Packaged or centralized air conditioning systems	
26	a) First 100 tons, per ton.....	25.00

Mian

1	b) Above 100 tons up to 150 tons, per ton.....	20.00
2	c) Every ton or fraction thereof	
3	above 500 tons	8.00
4	iv. Mechanical Ventilation, per unit, per kW:	
5	a) Up to 1 kW.....	10.00
6	b) Above 1 kW to 7.5 kW	50.00
7	c) Every kW above 7.5 kW.....	20.00
8	v. Escalators and Moving Walks, Funiculars and the like:	
9	a) Escalators and Moving walks, per unit.....	120.00
10	b) Funiculars, per kW or fraction thereof.....	50.00
11	c) Per lineal meter or fraction	
12	thereof of travel.....	10.00
13	d) Cable Car, per kW or fraction	
14	thereof.....	25.00
15	e) Per lineal meter of travel.....	2.00
16	vi. Elevators, per unit:	
17	a) Passenger elevators.....	500.00
18	b) Freight elevators.....	400.00
19	c) Motor driven dumbwaiters	50.00
20	d) Construction elevators for materials	400.00
21	e) Car elevators	500.00
22	f) Every landing above first five (5)	
23	landings for all the above elevators	50.00
24	vii. Boilers, per unit:	
25	a) Up to 7.5kW.....	400.00
26	b) 7.5 kW up to 22 kW.....	550.00

Allian

1	c) 22 kW up to 37 kW.....	600.00
2	d) 37 kW up to 52 kW.....	650.00
3	e) 52 kW up to 67 kW.....	800.00
4	f) 67 kW up to 74 kW.....	900.00
5	g) Every kW or fraction thereof	
6	above 74 kW	4.00
7	viii. Pressurized Water Heaters, per unit.....	120.00
8	ix. Automatic Fire Extinguishers,	
9	per sprinkler head	2.00
10	x. Water, Sump and Sewage pumps for	
11	buildings/structures for commercial/	
12	industrial purposes, per kW:	
13	a) Up to 5 kW.....	55.00
14	b) Above 5 kW to 10 kW	90.00
15	c) Every kW or fraction thereof	
16	above 10 kW.....	2.00
17	xi. Diesel/Gasoline Internal Combustion	
18	Engine, Gas Turbine/Engine, Hydro,	
19	Nuclear or Solar Generating units and the	
20	like, per kW:	
21	a) Per kW up to 50 kW.....	15.00
22	b) Above 50 kW up to 100 kW.....	10.00
23	c) Every kW or fraction thereof	
24	above 100 kW.....	2.40
25	xii. Compressed air, vacuum, commercial/	
26	institutional/industrial, gases, per outlet.....	10.00

M. H. ...

1	xiii. Power piping for gas/steam/etc.,	
2	per lineal meter or fraction thereof	
3	or per cu. meter or fraction thereof,	
4	whichever is higher... ..	2.00
5	xiv. Other Internal Combustion Engines,	
6	Including Cranes, Forklifts, Loaders,	
7	Mixers, Compressors and the like,	
8	a) Per unit up to 10 kW	100.00
9	b) Every kW above 10 kW	3.00
10	xv. Other Machineries and/or equipment	
11	for commercial/industrial/institutional	
12	use not elsewhere specified, per unit	
13	a) Up to ½ kW.....	8.00
14	b) Above ½ kW up to 1 kW	23.00
15	c) Above 1 kW up to 3 kW	39.00
16	d) Above 3kW up to 5kW.....	55.00
17	e) Above 5 kW up to 10 kW	80.00
18	f) Every kW above 10 kW	
19	or fraction thereof	4.00
20	xvi. Pressure Vessels per cu. meter	
21	or fraction thereof.....	40.00
22	xvii. Pneumatic tubes, Conveyors,	
23	Monorails for materials handling,	
24	per lineal meter or fraction thereof.....	2.00
25	xviii. Weighing Scale Structure, per ton	
26	or fraction thereof.....	30.00

Alhieu

1	xix. Testing/Calibration of pressure	
2	gauge, per unit.....	24.00
3	(a) Each Gas Meter, tested, proved	
4	and sealed, per gas meter.....	30.00
5	xx. Every mechanical ride inspection,	
6	etc., used in amusement centers	
7	of fairs, such as ferris wheel	
8	and the like, per unit.....	30.00

9 g.) Annual electronics inspection fees shall be the same as the fees in Section 7.
 10 of this Schedule.

11 *12. Certifications*

12	a. Certified true copy of building permit.....	50.00
13	b. Certified true copy of Certificate of Use/Occupancy....	50.00
14	c. Issuance of Certificate of Damage.....	50.00
15	d. Certified true copy of Certificate of Damage	50.00
16	e. Certified true copy of Electrical Certificate.....	50.00
17	f. Issuance of Certificate of Gas Meter Installation	50.00
18	g. Certified true copy of Certificate of Operation	50.00
19	h. Other Certifications.....	50.00
20		

21 NOTE: The specifications of the Gas Meter shall be:

- 22 • Manufacturer
- 23 • Serial number
- 24 • Gas Type
- 25 • Meter Classification/Model
- 26 • Maximum Allowable Operating Pressure - (kPa or psi)

Mhion

- 1 • Hub Size - mm (inch)
- 2 • Capacity -m³/hr., (ft.³/hr)

3 Section 4.D.02. *Time and Payment.* The fees specified under this article shall
4 be paid to the City Treasurer upon application for a building permit from the Office of
5 the Building Officer.

6 Section 4.D.03. *Administrative Provisions.* The application for the
7 construction, convert, use, occupy, move, demolish, add, alter and/or repair shall be in
8 writing and shall set forth the required information, such as the location and the general
9 dimension of the building and/or other infrastructure of the owners as well as that of
10 the architect or engineer who draw the plan, an estimate of the entire cost of proposed
11 work and specifications of the following:

12 a. A copy of the plan showing the location of the building to be constructed with
13 the reference boundaries of the lot and is constructed in the town proper or
14 poblacion.

15 b. General drawing showing:

- 16 b.1 Floor and roof plans
- 17 b.2 Foundation and footing plans
- 18 b.3 Transferee and longitudinal plan
- 19 b.4 Elevation
- 20 b.5 Framing plans showing complete forming of the building or
21 structure
- 22 b.6 Isometric view of plumbing layout
- 23 b.7 Electrical layout, and
- 24 b.8 Detail of structure and architectural parts.
- 25

26 Section 4.D. 04 *Applications for Permits*

Mhic

- 1 1. Any person desiring to obtain a building permit and any ancillary/accessory permit/s
2 together with a Building Permit shall file application/s therefor on the prescribed
3 application forms.
- 4 2. Together with the accomplished prescribed application form/s, the following shall be
5 submitted to the OBO:
- 6 a. In case the applicant is the registered owner of the lot:
- 7 i. Certified true copy of OCT/TCT, on file with the registry of Deeds'
8 ii. Tax Declaration, and
9 iii. Current Real Property Tax Receipt.
- 10 b. In case the applicant is not the registered owner of the lot, in addition to the above;
11 duly notarized copy of the Contract of Lease, or Deed of Absolute Sale.
- 12 3. Five sets of survey plans, design plans, specifications and other documents prepared,
13 signed and sealed over the printed names of the duly licensed and registered
14 professionals:
- 15 a. Geodetic Engineer, in case of lot survey plans;
16 b. Architect, in case of architectural documents; in case of architectural interior/
17 interior design documents, either an architect or interior designer may sign;
18 c. Civil Engineer in case of civil/structural documents;
19 d. Professional Electrical Engineer, in case of electrical documents;
20 e. Professional Mechanical Engineer, in case of mechanical documents;
21 f. Sanitary Engineer, in case of sanitary documents;
22 g. Master Plumber, in case of plumbing documents;
23 h. Electronic Engineer, in case of electronics documents .
- 24 **4. Architectural Documents**
- 25 a. Architectural Plans/Drawings

Alhian

- 1 i. Vicinity Map/Location Plan within a 2.00 kilometer radius for commercial,
- 2 industrial, and institutional complex and within a half-kilometer radius for residential
- 3 buildings, at any convenient scale showing prominent landmarks or major
- 4 thoroughfares for easy reference.
- 5 ii. Site Development Plan showing technical description, boundaries, orientation and-
- 6 position of proposed building/structure in relation to the lot, existing or proposed
- 7 access road and driveways and existing public utilities/services. Existing buildings
- 8 within and adjoining the lot shall be hatched and distances between the proposed and
- 9 existing buildings shall be indicated.
- 10 iii. Perspective drawn at a convenient scale and taken from a vantage point (bird's eye
- 11 view or eye level).
- 12 iv. Floor plans drawn to scale of not less than 1:100 showing: gridlines, complete
- 13 identification of rooms or functional spaces.
- 14 v. Elevations, at least four (4), same scale as floor plans showing: gridlines; natural
- 15 ground to finish grade elevations; floor to floor heights; door and window marks, type
- 16 of material and exterior finishes; adjoining existing structure/s, if any, shown in single
- 17 hatched lines.
- 18 vi. Sections, at least two (2), showing: gridlines; natural ground and finish levels;
- 19 outline of cut and visible structural parts; doors and windows properly labeled
- 20 reflecting the direction of opening; partitions; built-in cabinets; etc. ; identification of
- 21 rooms and functional spaces cut by section lines.
- 22 vii. Reflected ceiling plan showing: design, location, finishes and specifications of
- 23 materials, lighting fixtures, diffusers, decorations, air conditioning exhaust and return
- 24 grills, sprinkle nozzles, if any, at scale of at least 1:100.
- 25 viii. Details in the form of plans, elevations/section:
- 26 (a) Accessible ramps

Alti an

- 1 (b) Accessible stairs
- 2 (c) Accessible lifts/elevators
- 3 (d) Accessible entrances, corridors and walkways
- 4 (e) Accessible functional areas/comfort rooms
- 5 (f) Accessible switches, controls
- 6 (g) Accessible drinking fountains
- 7 (h) Accessible public telephone booths
- 8 (i) Accessible audio visual and automatic alarm system
- 9 (j) Accessible access symbols and directional signs
- 10 (k) Reserved parking for disabled persons
- 11 (l) Typical wall/bay sections from ground to roof
- 12 (m) Stairs, interior and exterior
- 13 (n) Fire escapes/exits
- 14 (o) Built-in cabinets, counters and fixed furnitures
- 15 (p) all types of partitions
- 16 ix. Schedule of doors and windows showing their types, designations/marks
- 17 dimensions, materials and number of sets.
- 18 x. Schedule of finishes, showing in graphic form surface finishes specified for floors,
- 19 ceilings, walls and baseboard trims for all building spaces per floor level.
- 20 xi. Details of other major Architectural interiors.
- 21 b. Architectural Interiors/Interior Design
- 22 i. Space plan/s or layout/s of architectural interior/s
- 23 ii. Architectural interior perspective/s
- 24 iii. Furniture/furnishing/equipment/process layout/s
- 25 iv. Access plan/s, parking plan/ and the like
- 26 v. Detail design of major architectural interior elements'

Mili an

- 1 vi. Plan and layout of interior, wall partitions, furnishing, furniture,
2 equipment/appliances at a scale of at least 1:100.
- 3 vii. Interior wall elevations showing: finishes, switches, doors and convenience
4 outlets, cross window sections with interior perspective as viewed from the main
5 entrance at scale of at least 1:100.
- 6 viii. Floor/ceiling/wall patterns and finishing details,
7 ix. List of materials used,
8 x. Cost estimates
- 9 c. Plans and specific locations of all accessibility facilities of scale of at least 1:100.
10 d. Detailed design of all such accessibility facilities outside and around
11 buildings/structures including parking areas, and their safety requirements all at
12 scale of 1:50 or any convenient scale.
- 13 e. Fire Safety Documents
- 14 i. Layout plan of each floor indicating the fire evacuation route to safe dispersal
15 areas, standpipes with fire hose, fire extinguishers, first aid kits/cabinets, fire
16 alarm, fire operations room, emergency lights, signs, etc.
- 17 ii. Details of windows, fire exits with grilled windows and ladders.
18 iii. Details of fire-resistive construction of enclosures for vertical openings.
19 iv. Details of fire-resistive construction materials and interior decorative
20 materials with fire-resistive/fire-retardant/fire-spread ratings
21 v. Other related documents
- 22 5. Civil/Structural Documents
- 23 a. Site Development Plan
- 24 Site Development Plan showing technical description, boundaries,
25 orientation and position of proposed non-architectural horizontal structure such
26 as: sewerage treatment plan (STP), silos, elevated tanks, towers, fences, etc.

Alhian

1 building/structure in relation to the lot, existing or proposed access road and
2 driveways and existing public utilities/services. Existing buildings within and
3 adjoining the lot shall be hatched and distances between the proposed and
4 existing buildings shall be indicated.

5 b.Structural Plans

6 i. Foundation Plans and Details at scale of not less than 1:100.

7 ii.Floor/Roof Framing Plans and Details at scale of not less than 1:100.

8 iii.Details schedules of structural and civil works elements including dose for
9 deep wells, water reservoir, pipelines and sewer system.

10 c.Structural Analysis and Design for all buildings/structures except for one
11 storey and single detached building structure with a total floor area of 20.00 sq.
12 meters or less

13 d.Boring and Load Tests

14 Building or structures of three (3) storeys and higher, boring tests and, if
15 necessary, load tests shall be required in accordance with the applicable latest
16 approved provisions of the National Structural Code of the Philippines (NSCP).
17 However, adequate soil exploration (including boring and load tests) shall also
18 be required for lower building/structures at areas with potential
19 geological/geotechnical hazards. The written report of the civil/ geotechnical
20 engineer including but not limited to the design bearing capacity as well as the
21 result tests shall be submitted together with the other requirements in the
22 application for building permit. Boring test or load test shall also be done
23 according to the applicable provisions of NSCP which set forth requirements
24 governing excavation, grading and earthwork construction, including fills and
25 embankments for any building/structure and for foundation and retaining
26 structures.

Alfian

- 1 e. Seismic Analysis
- 2 f. Other Related Documents
- 3 6. Electrical Documents
- 4 Electrical plans and technical specifications containing the following:
- 5 a. Location and Site Plans
- 6 b. Legend or Symbols
- 7 c. General Notes and /or Specifications
- 8 d. Electrical Layout
- 9 e. Schedule of Loads, Transformers, Generating/UPS Units (Total kVA for each
- 10 of the preceding items shall be indicated in the schedule)
- 11 f. Design Analysis
- 12 g. One Line Diagram
- 13 7. Mechanical Documents
- 14 a. Location Plan and Key Plan
- 15 b. General Layout Plan for each Floor, drawn to a scale of not less than 1:100,
- 16 indicating the equipment in heavier lines than the building outline with names
- 17 of machinery and corresponding brake horsepower shall be indicated.
- 18 c. Longitudinal and Transverse Sections of building and equipment base on the
- 19 section lines drawn to scale of atleast 1:100 showing inter-floor relations and
- 20 defining the manner of support of machines/equipment. Sections shall run
- 21 longitudinally and transversely through the building length or width other than
- 22 particularly detailed sections for each machinery/equipment (fired and unfired
- 23 pressure vessel, elevator, escalator, dumbwaiter, etc.).
- 24 d. Isometric drawing of gas, fuel, oil system showing: Assembly of pipes on
- 25 racks and supports, Legend and General Notes, Capacity per outlet and
- 26 Complete Individual piping system.

M. A. W.

1 e. Plans drawn to scale of 1:100 indicating location of store rooms, fuel tanks,
2 fire extinguishing systems, fire doors, fire escape ladders and other protective
3 facilities.

4 f. Detailed drawings of all duct work installations, indicating dampers, controls,
5 filters, fireproofing, acoustical and thermal insulation.

6 g. Detailed plans of machinery foundations and supports drawn to scale of
7 at least 1:50.

8 h. Detailed Plans of boilers and pressure vessels with a working pressure of
9 above 70 kPa regardless of kilowatt rating.

10 i. Design Computations and Detailed Plans of elevators, escalators, and the like
11 drawn to scale of 1:50.

12 j. For all installations, additions or alterations involving machinery of at most
13 14.9 kW, the signature of a duly licensed Mechanical Engineer shall be
14 sufficient except fired and unfired pressure vessels, elevators, escalators,
15 dumbwaiters, central/split/package type air conditioners and piping systems of
16 steam, gas or fuels.

17 k. Detailed plans of fire suppression systems, location of automatic and smoke
18 detectors and alarm and initiating devices use to monitor the conditions that are
19 essential for the proper operation including switches for the position of gate
20 valves as well as alert and evacuation signals, the detailed layout of the entire
21 safe area to be protected and the heat/smoke ventilation system.

22 8. Sanitary Documents

23 a. For deepwell, water purification plants, water collection and
24 distribution systems reservoirs, drainage and sewer systems, sewage treatment
25 plants, malaria control structures, and sewage disposal systems:

26 i. Location Plan and Site Plan

M. L. C.

- 1 ii. Detailed Plan and layout drawings of minimum scale 1:100
- 2 iii. Design Analysis and Technical Specifications
- 3 iv. Cost Estimates
- 4 b. For pest and vermin control, sanitation and pollution control facilities:
- 5 i. Detailed plan, layout and drawings of abatement and control device of
- 6 minimum scale 1:100
- 7 ii. Design analysis and technical specification
- 8 iii. Cost Estimates
- 9 9. Plumbing Documents
- 10 For all plumbing installations, additions and/or alterations involving hot and
- 11 cold water supply, fixtures, sewerage drainage and vent system, storm drainage and
- 12 sewerage system within or adjacent to the building:
- 13 a. Location Plan and Site Plan of minimum scale 1:2000
- 14 b. Plumbing plans, layouts and details, of minimum scale 1:50
- 15 c. Legend and General Notes
- 16 d. Isometric drawings of the systems
- 17 e. Design analysis and technical specifications
- 18 f. Cost Estimates
- 19 10. Electronics Documents
- 20 Electronic plans and technical specifications for wired and wireless
- 21 telecommunications systems, broadcasting systems, including radio and TV broadcast
- 22 equipment for commercial and training purposes, cable or wireless television systems,
- 23 sound-reinforcement systems, navigational aids and controls, indoor and outdoor
- 24 signages, electronically-controlled conveyance systems, electronic/computerized
- 25 process controls and automation systems, building automation, management and
- 26 control systems, including, but not limited to the following:

Mlicw

- 1 a. General layout plans with legends
- 2 b. Single line diagram
- 3 c. Riser diagram
- 4 d. Isometry of the system
- 5 e. Equipment specifications
- 6 f. Design analysis, as applicable
- 7 g. Cost estimates
- 8 11. Geodetic documents
- 9 Lot Survey Plans, including but not limited to:
- 10 a. Vicinity map/location plan
- 11 b. Lot Plan
- 12 c. Relocation Survey Plan and Report
- 13 d. Line and Grade
- 14 e. Detailed Topographic Plan of the site and immediate vicinity
- 15 12. Clearances from other Agencies
- 16 a. A location clearance shall be obtained by the owner/permittee from the
- 17 City/Municipal Zoning Administration.
- 18 b. Whenever necessary, written clearances shall be obtained from the various
- 19 authorities exercising and enforcing regulatory functions affecting buildings/structures.
- 20 Application for said clearances shall be requested by the owner/applicant and failure to
- 21 receive reply within seven (7) days from receipt of the application for building permit
- 22 shall be sufficient not to cause further delay in processing the building permit
- 23 application by the Building Official. Such authorities who are expected to enforce their
- 24 own regulations are:
- 25 i. Department of Public Works and Highways (DPWH)
- 26 ii. Air Transportation Office (ATO)

Mhican

- 1 iii.Housing and Land Use Regulatory Board (HLURB)
- 2 iv.Local Government Unit (LGU)
- 3 v. Department of Tourism
- 4 vi.Department of Environment and Natural resources (DENR)
- 5 vii.Department of Transportation and Communication (DOTC)
- 6 viii.Department of Interior and Local Government (DILG)
- 7 ix.Philippine Ports Authority (PPA)
- 8 x.Department of Education (DepEd)
- 9 xi. Department of Health (DOH)
- 10 xii.Philippine Institute of Volcanology and Seismology (PHILVOCS)
- 11 xiii.Laguna Lake Development Authority (LLDA)
- 12 xiv.Manila Waterworks and Sewerage Systems (MWSS)
- 13 xv.National Water Resources Board (NWRB)
- 14 xvi.Department of Agrarian Reform
- 15 xvii. Department of Agriculture
- 16 xviii.Department of Labor and Employment (DOLE)
- 17 xix.National Housing Authority (NHA)
- 18 xx. National Council for the Welfare of Disabled Persons (NCWPD)

20 Section 4.D.05. *Penalty.* Any violation of the provision of this Article shall be
21 punished by a fine of not less than One thousand Pesos (P1,000.00) but not more
22 than Five thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month,
23 or not more than (6) six months or both at the discretion of the Court. Provided, that
24 notwithstanding the imposition of fine and imprisonment, the offender shall be further
25 required to secure the necessary building permit and to pay the corresponding fees
26 thereof or as required by existing ordinances. Provided further, that in case the
27 construction of the building or structure is not in conformity with existing regulations,
28 the offender shall be required to remove or demolish the said building or structure

M. L. C.

1 within reasonable period upon receipt of the order of demolition; and provided, finally,
 2 that upon failure to remove or demolish the said building or structure, the City Mayor
 3 or his duly authorized representative shall undertake such removal or demolition at the
 4 expense of the offender.

5
 6
 7 *ARTICLE E. MAYOR'S PERMIT/FEE FOR ZONING AND*
 8 *LOCATIONAL CLEARANCE*

9 Section 4.E.01. *Imposition of Fees.* There shall be collected from every
 10 person, natural or juridical, a permit or clearance fee on real estate
 11 development, and the like, as follows:
 12

<u>Name of Fee</u>	<u>Amount of Fee</u>
I. ZONING/LOCATIONAL CLEARANCE	
A. Single residential structure attached or detached	
1. P 100,000 and below	P 288.00
2. Over P 100,000 to P 200,000	576.00
3. Over P 200,000	720 + 1/10 of 1% in excess of P200,000.00
B. Apartments/Townhouses	
1. P 500,000 and below	P1,440.00
2. Over P 500,000 to 2Million	2,160.00
3. Over 2M	3,600 + 1/10 of 1% Of cost in excess of regardless of the number of doors
C. Dormitories	
1. P 2M and below	P 3,600.00
2. Over P 2M	3,600 + 1/10 of 1% In excess of 2M regardless Of the number of doors
D. Institutional Project cost of which is:	
1. Below P 2M	P2,880.00
2. Over P 2M	2,880 + 1/10 of 1% of cost in excess of P 2M
E. Commercial, Industrial and Agro-Industrial Project Cost of which is:	
1. Below P 100,000	P 1,440.00
2. Over P 100,000 – P 500,000	2,160.00
3. Over P 500,000 – P 1M	2,880.00
4. Over P 1M – P 2M	4,320.00
5. Over P 2M	7,200 + 1/10 of 1 % in excess of 2M
F. Special Uses/Special Projects (Gasoline Station, cell sites, slaughterhouse, treatment plant, etc.)	
1. Below P 2M	P 7,200.00
2. Over P 2M	P 7,200 + 1/10 of 1% of cost in excess of P 2M

Alfian

1			
2			
3		G. Alteration/Expansion (affected areas/cost only)	Same as original application
4	II.	SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957)	
5		A. Approval of Subdivision Plan (including town houses)	
6		1. Preliminary Approval and	
7		Locational Clearance (PALC/	
8		Preliminary Subdivision Development	
9		Plan (PSDP)	
10		• Inspection Fee	P 360.00/ha. or a fraction thereof P 1,500.00/ha. regardless of density
11			
12		2. Final Approval & Development	
13		Permit	P 2,880.00/ha. regardless of density
14		• Processing Fee	
15		• Additional Fee on Floor Area	
16		of houses and building sold	
17		with lot	P 3.00/sq.m.
18			
19		• Inspection Fee	P 1,500.00/ha. regardless of density
20			(Not applicable for projects already inspected for PALC application)
21			
22		3.	
23			Alteration of Plan (affected
24			areas only) Same as
25			Final Approval & Dev't
26			Permit
27		• Inspection Fee	P 1,500.00/ha. regardless of density
28			
29		B. Condominium Project.	
30		1. Approval of Condominium Plans	
31		Final Approval and Development Permit	
32		2. Processing Fee	
33		a. Land Area	P 720.00/sq.m.
34		b. No. of Floors	P 7.20.00/sq.m.
35		c. Building Areas	P 288/floor P 23.050/sq.m. of GFA
36			
37		• Inspection Fee	P 1,500/ha. regardless of
38			density
39			
40		3. Alteration of Plan (affected areas only)	
41			Same as Final Approval
42		• Inspection Fee	& Dev't Permit P 1,500.00/ha. Regardless of
43			Density
44			
45			
46			
47		4. Conversion (affected areas only)	
48		• Inspection Fee	P 1,500.00/ha. Regardless of
49			density
50		C. Projects under BP 220	
51			
52			
53	III.	Subdivision and Condominium Project (Under BP220)	
54		A. Subdivision Projects	
55		1. Preliminary Approval and Locational Clearance	
56		a. Socialized Housing	P 1,500.00/ha.
57		b. Economic Housing	P 1,500.00/ha.
58		Inspection Fee	
59		c. Socialized Housing	P 200.00/ha.
60			

Alti an

1			
2		d. Economic Housing	P 500.00/ha.
3			
4		2. Final Approval and Development Permit	
5		• Processing Fee	
6		a. Socialized Housing	P 600.00/ha.
7		b. Economic Housing	P 1,440.00/ha.
8		• Inspection Fee	
9		a. Socialized Housing	P 1,500.00/ha.
10		b. Economic Housing	P 1,500.00/ha.
11		<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
12		3. Alteration of Plan <i>(affected areas only)</i>	Same as Final Approval & Development Permit
13			
14		• Inspection Fee	
15			
16		c. Socialized Housing	P 1,500/ha.
17		d. Economic Housing	P 1,500/ha.
18		4. Building Permit <i>(floor area of housing unit)</i>	P 7.20.00/sq.m.
19		a. Socialized Housing	P 6.00.00/sq.m
20		b. Economic Housing	P 7.20/sq.m..
21			
22		B. Condominium Projects	
23		1. Preliminary Approval and Locational Clearance	P 720.00
24			
25		2. Final Approval and Development Permit	
26		a. Total Land Area	P 7.20/sq.m.
27		b. Number of floor	P 144.00/floor
28		c. Building Area	P 5.80/sq.m. of GFA
29		• Inspection Fee	P 1560.00/sq.m. of GFA
30			
31		3. Alteration of Plan <i>(affected areas only)</i>	Same as Final Approval Development Permit
32			
33		• Inspection Fee	P 1500.00/sq.m. of GFA
34			
35		C. Approval of Industrial/Commercial Subdivision	
36		1. Preliminary Approval and Locational Clearance	P 432.00/ha.
37		• Inspection Fee	P 1,500.00/ha. regardless of location
38			
39		2. Final Approval and Development Permit	P 5,000.00/ha. regardless of location
40		• Processing Fee	P 720.00/ha.
41		• Inspection Fee	P 1,000.00/ha. regardless of location
42		<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
43			
44		3. Alteration of Plan <i>(affected areas only)</i>	Same as Final Approval & Development Permit
45			
46		• Inspection Fee*	P 1,500.00/ha.
47			
48			
49		D. Approval of Farm lot Subdivision	
50		1. Preliminary Approval and Locational Clearance	P 288.00/ha.
51		• Inspection Fee	P 1,500.00/ha
52		2. Final Approval and Development Permit	P 1,440.00/ha.
53		• Inspection Fee	P 1,500.00/ha.
54		<i>Projects already inspected for PALC application may not be charged inspection fee)</i>	
55			
56			

Mica

1	3. Alteration of Plan (<i>affected areas only</i>)	Same as Final Approval & Dev't. Permit
2	• Inspection Fee*	P 1,500.00/ha.
3		
4	<u>E. Approval of Memorial Park/Cemetery Project/Columbarium</u>	
5	1. Preliminary Approval and Locational Clearance	
6	a. Memorial Projects	P 720.00/ha.
7	b. Cemeteries	P 288.00/ha.
8	c. Columbarium	P 3,600.00/ha.
9	• Inspection Fee	
10	a. Memorial Projects	P 1,500.00/ha.
11	b. Cemeteries	P 1,500.00/ha.
12	c. Columbarium	P 1,500/sq.m. of GFA
13		
14	2. Final Approval and Development Permit	
15	a. Memorial Projects	P 3.00/sq.m.
16	b. Cemeteries	P 1.50/sq.m.
17	c. Columbarium	P 3.00/floor
18		P 23.05/sq.m. of GFA
19		P 7.20/sq.m. of Land Area
20	• Inspection Fee	
21	(<i>Projects already inspected for PALC application may not be charged inspection fee</i>)	
22	a. Memorial Projects	P 1,000.00/ha.
23	b. Cemeteries	P 500.00/ha.
24	c. Columbarium	P 12.00/sq.m. of GFA
25		
26	3. Alteration Fee	same as final approval and
27		development permit
28		
29	<u>B. Other Certifications</u>	
30	1. Zoning Certifications	P 720.00/ha.
31	2. Certification of Town Plan/Zoning Ordinance Approval	P 216.00
32		
33		

34 Section 4.E.02. *Time and Manner of Payment.* The fees imposed herein shall be paid to
35 the City Treasurer upon application for the corresponding clearance, permit or documents
36 aforementioned. Subject to existing laws and national policies, the proceeds from the collection
37 of fees and other charges for the processing and approval of subdivision plans for residential,
38 commercial or industrial purposes and other development purposes shall accrue entirely to this
39 city. [Sec. 447 item 10, RA 7160). Provided, that the impositions of charges and other fees for
40 the processing and approval of application for condominium projects and the issuance of
41 development permit required for the issuance of a building permit for condominium
42 projects shall still be under the authority of the Housing and Land Use Regulatory
43 Board (HLURB) as per DILG MC-No. 98-93.

44 Section 4.E.03. *Rules and Regulations.* No person shall engage in real estate
45 development business, and the like in this city without first securing a permit" and/or

Alhian

1 the corresponding clearance or documents therefore from the duly authorized national
2 and local officials concerned.

3 Section 4.E.04. *Administrative Provisions*

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

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

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

14 Section 4.E.05. Penalty. Any violator of the provisions of this Article shall be punished
15 by a fine of not less than one thousand pesos (P 1,000.00) but not more than five thousand
16 pesos (P5,000.00) or imprisonment of not less than one (1) month but not more than six (6)
17 months or both at the discretion of the court.

18

19 **ARTICLE F. – PERMIT FEE FOR TEMPORARY USE OF ROADS,**
20 **STREETS, SIDEWALKS, ALLEYS, PATIOS, PLAZAS AND PLAYGROUNDS**

21 Section 4.F.01. *Imposition of Fee.* Any person that shall temporarily use
22 and/or occupy a street, sidewalk, or alley or portion thereof in this city in connection
23 with their construction works and other purposes, shall first secure a permit from the
24 City Mayor and pay a fee in the following schedule:

25 1) For construction P50.00/sq.m. per week
26 or fraction thereof

Allican

1	1) Less than 1,000 kilos	200.00
2	2) 1,000 to 2,500 kilos	300.00
3	3) 2,500 to 5,000 kilos	400.00
4	4) Over 5,000 kilos	500.00
5	f. Storage of coal deposits	
6	1) Below 100 tons	50.00
7	2) 100 tons or above	100.00
8	g. Storage of combustible, flammable or	
9	explosive substance not mentioned above	150.00

11 Section 4.G.02. *Time of Payment.* The fees imposed in this Article shall be
 12 paid to the City Treasurer upon application for his permit with the Mayor to store the
 13 aforementioned substances.

15 Section 4.G.03. *Administrative Provisions.*

- 16 (a) No person shall keep or store at his place of business any of the
 17 abovementioned flammable, combustible or explosive substances without
 18 securing a permit therefore. Gasoline or naphtha not exceeding the quantity
 19 of One Hundred (100) gallons, kept in and used by launches or motor
 20 vehicles shall be exempt from the Permit fee herein required.
- 21 (b) The City Mayor shall promulgate regulations for the proper storing of said
 22 substances and shall designate the proper official and shall supervise
 23 therefore.

24 Section 4.G.04. *Penalty.* Any violation of the provisions of this Article shall
 25 be punished by a fine of One Thousand Pesos (P1,000.00) but not more than Five
 26 Thousand Pesos (P5,000.00) or imprisonment of one(1) month but not exceeding six
 27 (6) months or both at the discretion of the court.

29 **ARTICLE H. – PERMIT AND INSPECTION FEE ON**
 30 **MACHINERIES AND ENGINES**

Mhion

1 Section 4.H.01. *Imposition of Fee.* There shall be imposed an annual
2 inspection fee on internal combustion engines, generators and other machines in
3 accordance with the following schedules:

4 (a) Internal combustible engines:

5	1. 2 HP and below	P100.00
6	2. 5 HP and below but not lower than 3 HP	200.00
7	3. 10 HP and below but not lower than 5 HP	300.00
8	4. 14 HP and below but not lower than 10 HP	400.00
9	5. Above 15 HP	500.00

10 (b) Other stationary engines or machines:

11	1. 3 HP and below	50.00
12	2. 5 HP and below but not lower than 3 HP	100.00
13	3. 10 HP and below but not lower than 5 HP	150.00
14	4. 14 HP and below but not lower than 10 HP	200.00
15	5. Above 15 HP	300.00

16 (c) Electrical generators and other machine propelled by electric motors will be
17 levied the same rates found in subsection (1).

18 Section 4.H.02. *Time of Payment.* The annual fee imposed in this Article shall
19 be paid to the City Treasurer upon application of the Permit with the Mayor but not
20 later than fifteen (15) days after the actual inspection by person authorized in writing
21 by the City Mayor. Thereafter, the fee shall be paid within twenty (20) days of
22 January, or of every quarter as the case may be.

23 Section 4.H.03. *Administrative Provision.* No engine or machine mentioned
24 above shall be installed or operated within the limits of this city, without the permit of
25 the City Mayor and the payment of the inspection fee prescribed in this Article.
26

Milieu

1 **ARTICLE I. – PERMIT FEE ON CIRCUS AND OTHER PARADES**

2 Section 4.1.01. *Imposition of Fee.* There shall be collected a Permit Fee of
3 Fifty Pesos (P50.00) per day on every circus or menagerie parade or other parades
4 using banners, floats or musical instruments in the City of Tarlac.

5 Section 4.1.02. *Exemption.* Civic and military parades, and religious
6 processions shall be exempted from the payment of the permit fee imposed herein.

7 Section 4.1.03. *Time and Manner of Payment.* The fee imposed herein shall be
8 paid to the City Treasurer's Office upon application for a permit to the City Mayor at
9 least two (2) days before the scheduled date of the circus or parade and on such activity
10 shall be held.

11 Section 4.1.04. *Administrative Provisions.* Any person that shall hold a parade
12 within the City of Tarlac shall first obtain a permit from the City Mayor before
13 undertaking the activity. For this purpose, a written application in a prescribed form
14 shall set forth the name and address of the applicant, the description of the activity, the
15 place or places where the same will be conducted and such other pertinent information
16 or data as may be required.

17 Section 4.1.05. *Penalty.* Any violation of the provision of this article shall be
18 punished by a fine of not less than one thousand pesos (P1,000.00) but not more than
19 five thousand pesos (P5,000.00) or imprisonment of not less than one (1) month but
20 not exceeding six (6) months or both at the discretion of the court.

21

22

23 **ARTICLE J. – PERMIT AND FEE FOR SEALING AND LICENSING OF**
24 **WEIGHTS AND MEASURES**

Allica

1 Section 4.J.01. *Implementing Agency.* The City Treasurer shall strictly
2 enforce the provisions of the Regulation Practices Relative to Weights and Measures,
3 as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

4 Section 4.J.02. *Sealing and Testing of Instruments of Weights and Measures.*
5 All instruments for determining weights and measures in all consumer and consumer
6 related transactions shall be tested, calibrated and sealed every six (6) months by the
7 official sealer who shall be City Treasurer or his duly authorized representative upon
8 payment of fees required under this Article. Provided, that all instruments of weights
9 and measures shall continuously be inspected for compliance with the provisions of
10 this Article.

11 Section 4.J.03. *Imposition of Fees.* Every person before using instruments of
12 weights and measures within this City shall first have them sealed and licensed
13 annually and pay therefore to the City Treasurer the following fees:

	<u>Amount of Fee</u>
14	
15 (a) For sealing linear metric measures:	
16 Not over one (1) meter	50.00
17 Measure over one (1) meter	100.00
18 (b) For sealing metric measures of capacity:	
19 Not over ten (10) liters	50.00
20 Over ten (10) liters	100.00
21 (c) For sealing metric instruments of weights:	
22 With capacity of not more than 30 kg.	50.00
23 With capacity of more than 30 kg.	
24 but not more than 300 kg.	100.00
25 With capacity of more than 300 kg.	
26 but not more than 3,000 kg.	200.00
27 With capacity of more than 3,000 kg.	250.00
28 (d) For sealing apothecary balances of precision	

Mina

1 the fee shall be doubled. With each seal or
2 balance a complete set of weights for use
3 therewith shall be sealed free of charge.
4 For each extra weight, the charge shall be . . . 20.00
5 With each scale or balance a complete set of
6 weights for use therewith shall be sealed
7 free of charge.

8 (e) For each and every re-testing and re-sealing of weights and measures
9 instruments including gasoline pumps outside the office upon request of the
10 owner or operator, an additional service charge of Thirty Pesos (P30.00) for
11 each instrument shall be collected.

12 Section 4.J.04. *Payment of Fees and Surcharge.* The fees herein imposed shall
13 be paid and collected by the City Treasurer when the weights or measures instruments
14 are sealed, before their use and thereafter, on or before the anniversary date thereof.

15 The official receipt serving as license to use the instrument is valid for one (1)
16 year from the date of sealing unless such instrument becomes defective before the
17 expiration period. Failure to have the instrument re-tested and the corresponding fees
18 therefore paid within the prescribed period shall subject the owner or user to a
19 surcharge of five hundred percent (500%) of the prescribed fees which shall no longer
20 be subject to interest.

21 Section 4.J.05. *Place of Payment.* The fees herein levied shall be paid in the
22 City where the business is conducted by persons conducting their business therein. A
23 peddler or itinerant vendor using only one (1) instrument of weight or measure shall
24 pay the fee in the City where he maintains his residence.

25 Section 4.J.06. *Exemptions.*

Mhion

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

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

5 Section 4.J.07. *Administrative Provisions.*

6 (a) The official receipt for the fee issued for sealing of a weight or measure
7 shall serve as a license to use such instrument for one (1) year from the
8 date of sealing, unless deterioration or damage renders the weight or
9 measure inaccurate within that period. The license shall expire on the day
10 and the month of the year following its original issuance. Such license
11 shall be preserved by the owner and together with the weight or measure
12 covered by the license, shall be exhibited on demand by the City Treasurer
13 or his deputies.

14 (b) The City Treasurer is hereby required to keep full sets of secondary
15 standards, which shall be compared with the fundamental standards in the
16 Department of Science and Technology annually. When found to be
17 sufficiently accurate, the secondary standards shall be distinguished by
18 label, tag or seal and shall be accompanied by a certificate showing the
19 amount of its variation from the fundamental standards. If the variation is
20 of sufficient magnitude to impair the utility of instrument, it shall be
21 destroyed at the Department of Science and Technology.

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

24 (d) Instruments of weights and measures found to be defective and such defect
25 is beyond repair shall be confiscated in favor of the government and shall
26 be destroyed by the City Treasurer in the presence of the City Auditor or
27 his representative.

28 Section 4.J.08. *Fraudulent Practices Relative to Weights and Measures*

M. H. Au

1 The following acts related to weights and measures are prohibited:

- 2 a) for any person other than the official sealer or his duly authorized
3 representative to place an official tag, seal, sticker, mark, stamp, brand or
4 other characteristic sign used to indicate that such instrument of weight and
5 measure has officially been tested, calibrated, sealed or inspected;
- 6 b) for any person to imitate any seal, sticker, mark, stamp, brand, tag or other
7 characteristic design used to indicate that such instrument of weight or
8 measure has been officially tested, calibrated, sealed or inspected;
- 9 c) for any person other than the official sealer or his duly authorized
10 representative to alter in any way the certificate or receipt given by the
11 official sealer or his duly authorized representative as an acknowledgement
12 that the instrument for determining weight or measure has been fully tested,
13 calibrated, sealed or inspected;
- 14 d) for any person to make or knowingly sell any false or counterfeit seal,
15 sticker, brand, stamp, tag, certificate or license or any dye for printing or
16 making the same or any characteristic sign used to indicate that such
17 instrument of weight or measure has been officially tested, calibrated,
18 sealed or inspected;
- 19 e) for any person other than the official sealer or his duly authorized
20 representative to alter the written or printed figures, letters or symbols on
21 any official seal, sticker, receipt, stamp, tag, certificate or license used or
22 issued;
- 23 f) for any person to use or reuse any restored, altered, expired, damaged
24 stamp, tag certificate or license for the purpose of making it appear that the
25 instrument of weight or measure has been tested, calibrated, sealed or
26 inspected;

Mica

- 1 g) for any person engaged in the buying or selling of consumer products or of
- 2 furnishing services the value of which is estimated by weight or measure to
- 3 possess, use or maintain with intention to use any scale, balance, weight or
- 4 measure that has not been sealed or if previously sealed, the license
- 5 therefore has expired and has not been renewed in due time;
- 6 h) for any person to fraudulently alter any scale, balance, weight or measure
- 7 after it is officially sealed;
- 8 i) for any person to knowingly use any false scale, balance, weight or
- 9 measure, whether sealed or not;
- 10 j) for any person to fraudulently give short weight or measure in the making
- 11 of a scale;
- 12 k) for any person, assuming to determine truly the weight or measure of any
- 13 article brought or sold by weight or measure, to fraudulently misrepresent
- 14 the weight or measure thereof; or
- 15 l) for any person to procure the commission of any such offense
- 16 abovementioned by another.

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

25 Section 4.J.09. *Penalties.*

Medical

1 (a) Any person who shall violate the provisions of paragraphs (a) to (f) and
2 paragraph (l) of Section 4.J.08 shall, upon conviction, be subject to a fine of
3 not less than Two Hundred Pesos (P200.00) but not more than One
4 Thousand Pesos (P1,000.00) or by imprisonment of not more than one (1)
5 year, or both, upon the discretion of the court.

6 (b) Any person who shall violate the provisions of paragraph of (g) of Section
7 4.J.08 for the first time shall be subject to a fine of not less than Five
8 Hundred Pesos (P500.00) or by imprisonment of not less than one (1)
9 month but not more than five (5) years, or both, upon the discretion of the
10 court.

11 (c) The owner-possessor or user of instrument of weights and measure
12 enumerated in paragraph (h) to (k) of Section 4.J.08 shall, upon conviction,
13 be subject to a fine of not less than Three Hundred Pesos (P300.00) or
14 imprisonment not exceeding one (1) year, or both, upon the discretion of
15 the court.

16

17 **ARTICLE K. – PERMIT AND REGISTRATION/TRANSFER**

18

FEE ON LARGE CATTLE

19 Section 4.K.01. *Definition.* For purposes of this Article, “large cattle” includes
20 a two-year old horse, mule, ass, carabao, cow or other domesticated member of the
21 bovine family.

22 Section 4.K.02. *Imposition of Fee.* The owner of a large cattle is hereby
23 required to register said cattle with the City Treasurer for which a certificate of
24 ownership shall be issued to the owner upon payment of a registration fee as follows:

25

	<u>Amount of Fee</u>
26 (a) For Certificate of Ownership	5.00

Alhija

- 1 (b) For Certificate of Transfer 10.00
- 2 (c) For Registration of Private Brand 20.00

3 The transfer fee shall be collected only once if a large cattle is transferred more
4 than once in a day.

5 Section 4.K.03. *Time and Manner of Payment.* The registration fee shall be
6 paid to the City Treasurer upon registration or transfer of ownership of the large cattle.

7 Section 4.K.04. *Administrative Provisions.*

8 (a) Large Cattle shall be registered with the City Treasurer upon reaching the
9 age of two (2) years.

10 (b) The ownership of a large cattle or its sale or transfer of ownership to
11 another person shall be registered in a book showing among others, the
12 name and residence of the owner, the consideration or purchase price of the
13 animal in cases of sale and or transfer, and the class, color, sex, brands and
14 other identification marks of the cattle. These data shall also be stated in
15 the certificate of ownership issued to the owner of the large cattle.

16 (c) The transfer of the large cattle, regardless of its age, shall be entered in the
17 registry book setting forth, among others, the names and the residence of
18 the owners and the purchaser; the consideration or purchase price of the
19 animal for sale or transfer, class, sex, brands and other identifying marks of
20 the animals; and a reference by number to the original certificate of
21 ownership with the name of the City issued to it. No entries of transfer
22 shall be made or certificate of transfer shall be issued by the City Treasurer
23 except upon the production of the original certificate of ownership and
24 certificates of transfer and such other documents that show title to the
25 owner.



1 Section 4.K.05. *Applicability Clause.* All other matters relating to the
2 registration of large cattle shall be governed by the pertinent provisions of the Revised
3 Administrative Code and other applicable laws, ordinances and rules and regulations.
4

5 **ARTICLE L. – PERMIT AND FEE FOR EXCAVATION**

6 Section 4.L.01. *Imposition of Fee.* There shall be imposed the following fees
7 on every person who shall make or cause to be made any excavation on public or
8 private streets within this City.

(a) For crossing streets with concrete pavement:	Amount of Fee
1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq. m.)	3,000.00
2. For crossing base of streets with concrete pavement, per linear meter (boring method)	3,000.00
(b) For crossing streets with asphalt pavement:	
1. Minimum fee	3,000.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	500.00
(c) For crossing the streets with gravel pavement:	
1. Minimum fee	3,000.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.30m)	500.00
(d) For crossing existing curbs and gutters resulting in the damage	3,000.00
(e) Additional fee for every day	

Mhicw

1 of delay in excess of excavation period
2 provided in the Mayor's Permit 100.00

3 Section 4.L.02. *Time and Manner of Payment.* The fee imposed herein shall
4 be paid to the City Treasurer by every person who shall make any excavation or cause
5 any excavation to be made upon application for Mayor's Permit, but in all cases, prior
6 to the excavation.

7 A cash deposit in an amount equal to fifty percent (50%) of the total fee for
8 excavation shall be deposited with the City Treasurer at the same time the permit is
9 paid. The cash deposit shall be forfeited in favor of the City Government in case the
10 restoration to its original form of the street excavated is not made within ten (10) days
11 after the purpose of the excavation is accomplished.

12
13 Section 4.L.03. *Administrative Provisions.*

14 (a) No person shall undertake or cause to undertake any digging or excavation,
15 of any part or portion of the City streets of Tarlac unless a permit shall
16 have been first secured from the Office of the City Mayor specifying the
17 duration of the excavation.

18 (b) The City Engineer/ City Building Official shall supervise the digging and
19 excavation and shall determine the necessary width of the streets to be dug
20 or excavated. Said official shall likewise inform the City Treasurer of any
21 delay in the completion of the excavation work for purposes of collection
22 of the additional fee.

23 (c) In order to protect the public from any danger, appropriate signs must be
24 placed in the area where work is being done.

25

26

Alfonso

- 1 (b) Motorized Tricycle Operator's Permit (MTOPI)– is a permit granted to a
- 2 person, natural or juridical, allowing somebody to operate a motorized
- 3 tricycle by virtue of a franchise issued by the Sangguninag Panlungsod.
- 4 (c) Franchise – is a right or privilege, affected with public interest which is
- 5 conferred upon private persons or corporations, under such terms and
- 6 conditions as the government and its political subdivisions may impose in the
- 7 interest of public welfare, security, and safety.
- 8 (d) A zone is contiguous land area or block, say a subdivision or barangay, where
- 9 a tricycle-for-hire may operate without a fixed origin or destination.
- 10 (e) Route Measured Capacity (RMC) is the number of tricycle for hire units
- 11 allowed in each route as set by the Sangguniang Panlungsod.
- 12 (f) Public Motorized Tricycle-for-Hire is a tricycle for hire rendering transport
- 13 services to the general public.
- 14 (g) Private Motorized Tricycle is a tricycle owned and operated for private use
- 15 only
- 16 (h) Utility Motorized Tricycle is a tricycle rendering transport services to carry
- 17 goods or specific passengers.

18 Section 4.O.02. *Tarlac City Tricycle Franchising Board (TFB)*

19 The Tarlac City Franchising Board under the Sangguniang Panlungsod is hereby
 20 created to be composed of the following:

- 21 Chairman - The Chair of the Committee on Transportation
- 22 Members - The Chair of the Committee on Ways and Means
- 23 - The Chair of the Committee on Brgy. Affairs and
- 24 Community Relations
- 25 - The Chair of the Committee on Labor and
- 26 Employment

Alhija

- The Chair of the Committee on Rules
- The Chair of the Committee on Peace and Order
- The Chair of the Committee on Livelihood
- The Chair of the Committee on Senior Citizen
- The Chief of the Philippine National Police
- The Chief of the Tricycle Regulation Division

Section 4.O.03. *Functions* – *The Tarlac City Tricycle Franchising Board shall perform, among others, the following functions:*

- 1.To receive, review and evaluate applications for Tricycle Franchise and recommend approval or confirmation to the Sangguniang Panlungsod.
- 2.To prescribe and regulate the routes of tricycles;
- 3.To issue, amend or cancel tricycle franchise;
- 4.To prescribe rates and charges;
- 5.To supervise and review acts or decisions rendered by the Tricycle Regulation Division (TRD)
- 6.To recommend to the Sangguniang Panlungsod the opening and awarding of additional franchise.

Section 4.O.04. *Session*. – The Board shall meet in regular session once a week. A special meeting may be convened anytime upon request of any of its members but not to exceed four (4) times a month. The presence of any five (5) members shall constitute a quorum to transact official business.

Section 4.O.05 – *Registration*

A . All public motorized tricycle for hire operating within the territorial jurisdiction of Tarlac City shall register with the Tricycle Regulation Division (TRD) and apply for a Franchise with the Sangguniang Panlungsod, through the Tricycle Franchising Board created for the purpose. B . Likewise, All



1 Private and Public Utility Motorized Tricycles shall register with Tricycle
2 Regulation Division and apply for a special franchise with the Sangguniang
3 Panlungsod, through the Tricycle Franchising Board created for the purpose.

4 C . All Applicants for a tricycle franchise should present the following
5 documents such as, but not limited to:

6 1. Certification of Barangay Chairman

7 i. That the applicant is a bonafide resident of barangay in the City

8 ii. That the unit applied for, is actually operating in the City

9 2.Land Transportation Office Certificate of Registration (CR) and

10 latest Official Receipt payment (OR) issued in the name of the
11 applicant.

12 3.Voter's I.D. or COMELEC Certification of Registration

13 4.Third Party Liability (TPL) Insurance Coverage

14 5.Residence Tax Certificate (Cedula)

15 6.Two (2) pieces 2x2 I.D. Pictures

16 7.Approved Inspection Report from the Tricycle Regulation Division
17 attesting as to the roadworthiness of the applicant's tricycle unit.

18 8.Old Motorized Operators Permit in cases of renewal.

19
20 Section 4.O.06 *Duration of Franchise* – Franchise for motorized tricycle is valid for
21 three (3) years, renewable for the same period.

22 Section 4.O.07. *Imposition of Fees* – All applicants for franchise to operate motorized
23 tricycle and for private use under this Code shall pay the following fees:
24
25
26

Alhija

1	A. New Applicant		
2		Tricycle-for-Hire	Private Use
3			(not for hire tricycle)
4	Application Fee	P 250.00	P 250.00
5	MTOP Fee	P 2,000.00	P 1,000.00
6	Mayor's Permit	P 150.00	P 150.00
7	Police Clearance	P 50.00	P 50.00
8			
9	Inspection Fee	P 50.00	P 50.00
10	Total Charges	P 2,500.00	P 1,500.00
11	B. Renewal		
12	Application Fee	P 250.00	P 250.00
13	Mayor's Permit Fee	P 150.00	P 150.00
14	Inspection Fee	P 50.00	P 50.00
15	Police Clearance	P 50.00	P 50.00
16			
17		Transfer of Ownership/Change of Unit	
18	Transfer of ownership fee	P 500.00	P 500.00
19	Change of Unit	P 500.00	P 500.00

20 Section 4.O.08. *Time of Payment.*

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

23 b) The filing fee shall be paid upon application for a MTOP based on the
 24 number of units.

25

Alhina

1 c) Filing fee for amendment of MTOP shall be paid upon application for
2 transfer to another zone, change of ownership of unit or transfer of MTOP.

3 Section 4.O.09. *Surcharge for Late Payment*

4 A surcharge of 25% of the total fees shall be charged and collected from the
5 owner/operator for failure to renew the required permit on time. Renewal date/period
6 based on the number of the month indicated by the number/digit of the LTO Plate
7 Number.

8 Section 4.O.10. *Renewal of Franchise* – All franchise to operate motorized tricycle
9 must be renewed on or before the expiry date as indicated in the Motorized Tricycle
10 Operator's Permit (MTOP). For purposes of this provision, a motorized tricycle
11 franchisee shall be given a grace period of one (1) month wherein to renew his/her
12 franchise. Franchises which are not renewed within the given one month grace period
13 shall be construed as a lack of interest of the franchisee to continue to operate
14 motorized tricycle. Such omission on the part of the franchisee shall cause the
15 forfeiture or cancellation of the franchise and awarding of the same to other interested
16 applicants without the need of notification.

17 Section 4.O.11. *Zoning, Color Coding and Body Numbering* – The sidecars of all
18 tricycles with legitimate franchise and operating permits issued by the City
19 Government of Tarlac shall be colored or painted throughout based on its ending Body
20 Numbers as follows:

21
22

Body Numbers	Number Ending	Color
Odd Numbers	1-3-5-7-9	Yellow
Even Numbers	2-4-6-8-0	Green

23
24

Mica

1 The body number shall be painted in front, at the back and inside of the sidecar within
2 the immediate view of the passengers. The size of the body numbers must be atleast six
3 (6) inches in height, three and a half (3 ½) inches in width and one (1) inch thick.

4 Section 4.O.12. *Routes, Terminals and Areas of Operations*

5 A. Only motorized tricycle for hire units duly registered with the Sangguniang
6 Panlungsod through the Tricycle Franchising Board shall be allowed to operate within
7 the routes and terminals allocated for tricycle operations as determined and authorized
8 by the Sangguniang Panlungsod in coordination with the TRD, TFB, the Barangay and
9 appropriate government agencies concerned. The number of tricycles allowed in each
10 route shall be determined in accordance with the Route Measured Capacity (RMC) to
11 be determined by the Sangguniang Panlungsod.

12 B. Any motorized tricycle for hire desiring to travel to a fixed destination
13 outside the assigned route shall apply for a special permit with the TRD and shall be
14 required to pay P50.00 per round trip valid only for the day it is issued.

15 Section 4.O.13. *Rules and Regulations* – All operators of motorized public/utility
16 tricycles must comply with the following rules and regulations.

17 A. Only Filipino citizens and partnerships, corporations, or associations with
18 only Filipino equity are qualified to be operators for tricycle for hire. However, no
19 Motorized Tricycle Operators Permit (MTO) shall be granted unless the applicant is
20 in possession of units with valid registration papers from the Land Transportation
21 Office (LTO).

22 B. Grantee of MTO must carry a common carrier's insurance sufficient to
23 answer for any liability it may incur to passengers and third parties in case of
24 accidents.

25 C. No tricycle for hire unit shall be allowed to operate within the territorial
26 jurisdiction of Tarlac City without having first complied with the following:

Allican

- 1 1. Registration with the TRD for the current year
- 2 2. Motor registration with the LTO for the current year
- 3 3. Annual Safety Inspection Check-up Certificate issued by the TRD
- 4 4. Issuance of Motorized Tricycle Operators Permit (MTOP) by the
- 5 Business Permit and Licensing Office
- 6 D. No tricycle unit shall be allowed to traverse along national roads and
- 7 highways except when crossing the same, provided, that it is the only access road to its
- 8 destination.
- 9 E. No. tricycle unit shall be allowed to operate beyond their designated or
- 10 allocated area of operation.
- 11 F. No tricycle unit shall be allowed to carry more passengers and/or goods than
- 12 it is designed for.
- 13 G. Public motorized tricycles-for-hire are prohibited to collect more than the
- 14 prescribed fare rates. The schedule of the said rates shall be posted prominently at the
- 15 tricycle terminal and in a conspicuous part inside the sidecar of the tricycle unit
- 16 concerned.
- 17 H. No driver of public motorized tricycle for hire shall refuse to convey
- 18 passengers to their destination within their allocated or designated route or area of
- 19 operation.
- 20 I. Public motorized tricycles-for-hire are not allowed to operate without the
- 21 prescribed color scheme and body number as provided by Section 4.O.09 of this Code.
- 22 J. Terminals for motorized tricycle for hire must be located at least ten (10)
- 23 meters away from street corners and/or intersections.
- 24 K. An operator wishing to stop service completely, or suspend service for more
- 25 than one (1) month, should report in writing such termination or suspension to the

M. A. C.

1 Sangguniang Panlungsod through the TRD which originally granted the MTOP prior
2 thereto. Transfer to another zone shall be permitted upon application.

3 L. Operators shall employ only drivers with valid Professional Driver's License
4 from the LTO and must be a bonafide resident of Tarlac City as certified by the
5 respective Barangay Chairman.

6 M. The standard measurement of the tricycle sidecar passenger seat should not
7 be less than fifteen (15) inches in width and thirty two (32) inches in length. The
8 ceiling height shall not be less than thirty nine (39) inches from the passenger seat to
9 the ceiling/roof. The under-chassis ground clearance should not be less than six (6)
10 inches.

11 Section 4.O.14. *Other Provisions*– The TRD shall furnish the Sangguniang Panlungsod,
12 through the Tricycle Franchising Board, records of violations and other relative
13 information of the motorized tricycle-for-hire and the operators, as well as, the routes
14 and terminals allowed or designated for the tricycles concerned.

15 Section 4.O.15. *Penal Provisions* – Violation of any of the provisions of the rules and
16 regulations as provided for in this Ordinance by the tricycle operator and/or driver, as
17 the case maybe, shall be penalized as follows:

18	Violations	Penalties
19	a) Operating without franchise (Colorum) –	P4,400.00
20	b) Operating with expired franchise –	P500.00
21	c) Operating without or incomplete body color –	P500.00
22	d) Operating without or incomplete body number –	P500.00
23	e) Tricycle operating without or with defective	
24	lights –	P 500.00
25	f) Tricycle operating without or defective muffler –	P 500.00
26	g) Tricycle without interior lights –	P 500.00

Alfian

1	h)Driving without license –	P 2,000.00
2	i)Dirty and unsightly or dilapidated unit –	P 500.00
3	j)Duplication of body number –	P 5,000.00
4	k)Unregistered substitute or replacement of	
5	engine/chassis –	P 500.00
6	l)Inconspicuously displayed sticker/permit plate –	P 500.00
7	m)Defective or broken sidecar windshield –	P 500.00
8	n)Failure to display fare matrix –	P 500.00
9	o)Failure to paint name, address and contact number	
10	of operator's and/or driver's information inside	
11	the sidecar –	P 500.00
12	p)Bearing false information of operator's and/or driver's	
13	name, address and contact number inside the sidecar –	P 500.00
14	q)Failure to attached current annual mayor's permit	
15	plate on the sidecar windshield –	P 500.00
16	r)Driving without LTO certificate of Registration	
17	and/or in possession –	P 500.00
18	s)Driving without MTOP in possession –	P 500.00
19	t)Charging excessive fare more than the	
20	prescribed rate –	One month suspension
21	u)Driving under the influence of liquor or	
22	prohibited drugs –	P 1,000.00
23	v)Driving in shorts and sando –	P 500.00

Marian

1 **ARTICLE P. – PERMIT AND FEE ON OCCUPATION OF CALLING**
2 **NOT REQUIRING GOVERNMENT EXAMINATION**

3 Section 4.P.01. *Imposition of Fee.* There shall be collected an annual fee at the
4 rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall
5 be engaged in the practice of the occupation or calling not requiring government
6 examination with the City, as follows:

7 Occupation or Calling	Annual Permit Fee
8 (a) On employees and workers in generally 9 considered "Offensive and Dangerous 10 Business Establishments"	500.00
11 (b) On employees and workers in commercial 12 establishments who cater or attend to the daily 13 needs of the general public	200.00
14 (c) On employees and workers in food or eatery 15 establishments	200.00
16 (d) On employees and workers in night or night 17 and day establishments	300.00
18 (e) All other employees and persons who exercise their profession, occupation or 19 calling within the jurisdiction limits of the city aside from those already specifically 20 mentioned.	200.00

21 Section 4.P.02. *Exemption.* All professionals who are subject to the Professional Tax
22 imposition pursuant to Section 139 of the Local Government Code; and government
23 employees are exempted from payment of this fee.

24 Section 4.P.03. *Person Governed.* The following workers or employees
25 whether working on temporary or permanent basis, shall secure the individual Mayor's
26 Permit prescribed herewith;

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

- 1 (1) Employees or workers in industrial or manufacturing establishment
2 such as: aerated water and soft drink factories; air rifle and pellets
3 manufacturing; battery charging shops; blacksmith; candy and
4 confectionery factories; canning factories; coffee, cocoa and tea
5 factories; cosmetics and toiletries factories; cigar and cigarette
6 factories; construction and/or repair shops of motor vehicles;
7 carpentry shop; drug manufacturing; distillers, edible oil or lard
8 factories; electric bulbs or neon lights factories; electric plant,
9 electronics manufacturing; oxidizing plants; food and flour mills; fish
10 curing and drying shops; footwear factories, foundry shops; furniture
11 manufacturing; garments manufacturing, general building and other
12 construction jobs during the period of construction; glass and
13 glassware factories; handicraft manufacturing; hollow block and tile
14 factories; ice plants; milk, ice cream and other allied products
15 factories; metal closure manufacturing; iron steel plants; leather and
16 leatherette factories; machine shops, match factories, paints and allied
17 products manufacturing; plastic products factories; perfume factories;
18 plating establishment; pharmaceutical laboratories; repair shops of
19 whatever kind and nature; rope and twine factories; sash factories;
20 smelting plants; tanneries; textile and knitting mills; upholstery shops;
21 vulcanizing shops and welding shops.
- 22 (2) Employees and workers in commercial establishments
23 cinematography film storage; cold storage's or refrigerating plants;
24 delivery and messengerial services; elevator and escalator services;
25 funeral parlors; janitorial services; junk shops; hardwares; pest control

Alhian

- 1 services; printing and publishing houses; service stations;
2 slaughterhouses; textile stores; warehouses; and parking lots.
- 3 (3) Employees and workers on other industrial and manufacturing firms
4 or commercial establishments who are normally exposed to excessive
5 heat, light, noise, cold and other environmental factors that endanger
6 their physical and health well-being.
- 7 (b) Employees and workers in commercial establishment who generally cater
8 or attend to the daily needs of the general public such as but not limited to
9 the following: employees and workers in drugstores; department stores;
10 groceries/ supermarkets; beauty saloons; tailor shops; dress shop; bank
11 teller; receptionist, receiving clerk in paying outlets of public utilities
12 corporation, except transportation companies; and other commercial
13 establishment whose employees and workers attend to the daily needs of
14 the inquiring or paying public.
- 15 (c) Employees and workers in food or eatery establishments such as but not
16 limited to the following:
- 17 (1) Employees and workers in canteen, carindaria, catering services,
18 bakeries, ice cream or ice milk factories, refreshment parlor,
19 restaurants, sari-sari stores, and soda fountains;
- 20 (2) Stallholders, employees and workers in public markets;
- 21 (3) Peddlers of cook or uncooked foods;
- 22 (4) All other food peddlers, including peddlers of seasonal
23 merchandise.
- 24 (d) Employees or workers in night or night and day establishments such as
25 but not limited to the following:

Alia

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

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

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

18 Section 4.P.04. *Time and Manner of Payment.* The fees prescribed in this
19 Article shall be paid to the City Treasurer upon filing of the application for the first
20 time and annually thereafter within the first twenty (20) days of January and every
21 quarter thereafter. The permit fee is payable for every separate or distinct occupation
22 or calling engaged in. Employer shall advance the fees to the city for its employees.

23 Section 4.P.05. *Surcharge for Late Payment.* Failure to pay the fee prescribed
24 in this Article within the time prescribed shall subject a taxpayer to a surcharge of
25 Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall
26 be paid at the same time and in the same manner as the tax due.

Milica

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

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

8 The individual Mayor's Permit so secured shall be renewed during the
9 respective birth month of the permittee next following calendar.

10 Section 4.P.06. *Administrative Provisions.*

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

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

19
20 **ARTICLE Q. – PERMIT AND FEE FOR THE CONDUCT**
21 **OF GROUP ACTIVITIES**

22 Section 4.Q.01. *Imposition of Fee.* Every person who shall conduct, or hold
23 any program, or activity involving the grouping of people within the jurisdiction of this
24 City shall obtain a Mayor's Permit therefore for every occasion of not more than
25 twenty-four (24) hours and pay the City Treasurer the corresponding fee in the
26 following schedule:

Mhian

1 Section 4.R.03. *Time and Manner of Payment.* The mayor's permit shall be
2 paid to the City Treasurer's Office before the butcher can participate in the
3 slaughterhouse. Thereafter, the fee shall be paid annually upon renewal of the permit
4 on the birth month of the permittee.

5 Section 4.R.04. *Administrative Provisions.* Only licensed butchers shall be
6 allowed to slaughter animal and fowls at the City market and / or slaughterhouse.

7 Section 4.R.05. *Penalty.* Any violation of the provisions of this article shall be
8 punished by a fine of not exceeding One Thousand Pesos (P1,000.00) or imprisonment
9 of not more than thirty (30) days, or both at the discretion of the Court.

10

11 **ARTICLE S. PERMIT FEE FOR SECURITY GUARDS, WATCHMEN**
12 **AND PRIVATE DETECTIVES**

13 Section 4.S.01. *Imposition of Fees.* There shall be collected an annual fee of
14 One Hundred Fifty Pesos (P150.00) for the issuance of mayor's permit for security
15 guard, watchmen and private detective detailed, assigned or performing their function
16 as such within the jurisdiction of the City.

17 Section 4.S.02. *Time and Manner of Payment.* The mayor's permit shall be
18 paid to the City Treasurer's Office upon application of the mayor's permit with the
19 City Mayor.

20 Section 4.S.03. *Administrative Provision.* The application of the issuance of
21 the City Mayor's Permit for security guard shall be in writing and shall set forth the
22 following: the name of the private security and investigation agency, the address of its
23 main office and other branch or supervising within the City.

Alhija

1 Section 4.S.04. *Penalty.* Any violation of the provisions of this article shall be
2 punished by a fine of not less than One Thousand Pesos (P1,000.00) or imprisonment
3 of thirty (30) days, or both at the discretion of the Court.

4 **ARTICLE T. PERMIT FEE TO OPERATE TELECOMMUNICATION**
5 **FACILITIES**

6 Section 4.T.01. *Imposition of Fee.* There shall be collected a fee of One
7 Thousand Pesos (P1,000.00) for the issuance of mayor's permit to operate
8 telecommunication facilities within the territorial jurisdiction of the City of Tarlac.

9 Section 4.T.02. *Time of Payment.* The fee imposed on this article shall be paid
10 to the City Treasurer's Office upon application of the permit with the City Mayor
11 before operation.

12 Section 4.T.03. *Administrative Provisions.* The City Mayor shall issue rules
13 and regulations for the effective implementation of this article.

14 Section 4.T.04. *Penalty.* Any violation of the provisions of this article shall be
15 punished by a fine of One Thousand Pesos (P1,000.00) or imprisonment of thirty (30)
16 days or both at the discretion of the court.

17 **ARTICLE U. PERMIT/FEE ON HAULING AND TRUCKING SERVICES**

18 Section 4.U.01. *Imposition of Fees.* There shall be collected a permit fee of Five
19 Hundred Pesos (P500.00) on persons engaged in the business of hauling and trucking
20 services operating within the City of Tarlac. The fee shall not be collected from
21 hauling and trucking services that merely pass through the streets of Tarlac City.

Alhica

1 Section 4.U.02. *Time of Payment – Surcharge for Late Payment.* The fee
2 imposed in this article shall be paid to the City Treasurer’s Office or his duly
3 authorized representative before the hauling or trucking services transacts any business
4 within the City of Tarlac. Failure to pay the fee required herein shall make the
5 taxpayer liable to a surcharge of twenty five percent (25%) of the amount due which
6 shall be collected and accounted for in the same manner and at the same time as the
7 original amount due plus interest of two percent (2%) per month but in no case shall
8 the total interest exceed thirty six (36) months.

9 Section 4.U.03. *Administrative Provision.*

- 10 a. The mayor’s permit shall be issued only to the hauling or trucking services
11 after the payment of the fee to the City Treasurer’s Office and such permit
12 shall be valid to all units declared by the persons to whom the permit has
13 been issued.
- 14 b. Haulers shall also observe carefully thru proper loading of logs that the
15 same are securely tied and sand and gravel trucks are properly covered
- 16 c. The weight capacity of roads and bridge be carried at all times in each of
17 the trucks for which the permit has been issued.
- 18 d. A copy of the mayor’s permit shall be carried at all times in each of the
19 trucks for which the permit has been issued.

20 Section 4.U.04. *Penalty.* Any person who has made a violation of the
21 provision of this article shall be liable to a fine of One Thousand Pesos (P1,000.00) or
22 imprisonment of thirty (30) days or both at the discretion of the Court.

23

Mica

1 thousand pesos (P5,000.00) or imprisonment of not less than one (1) month but not
2 exceeding six (6) months or both at the discretion of the Court.

3 Section 4.V.05. *Applicability of Pertinent Provision of Law.* All existing laws,
4 rules and regulations governing the construction of radio transmitting tower and similar
5 structure are hereby adopted as part of this article.

6 **ARTICLE W. PERMIT/FEE FOR BILLBOARDS, SIGNS, SIGNBOARDS AND**
7 **ADVERTISEMENT**

8 Section 4.W.01. *Imposition of Fee.* There is hereby imposed an annual fee for
9 the issuance of a Mayor's Permit to every person, natural or juridical, for erection of
10 supports of any signboard, billboard, marquee and the like, and for installation of
11 business signs, to wit:

12 1.Erection of supports of any signboard, billboard, marquee, and the like:

- 13 a.Up to 4 sq.m. of signboard area 150.00
14 b.Every sq.m. or fraction thereof in excess of 4 sq.m.25.00

15 2.Installation Permit Fees:

16 Per sq.m. of display surface or fraction thereof:

17 Business Signs;

- 18 a.Neon 60.00
19 b.Illuminated 40.00
20 c.Others 20.00
21 d.Painted-on 10.00

22 e.Advertisements for business or profession by means of
23 slides in movies payable by owners of movie houses 195.00

24 f.Mass display signs:

1	From 100 to 250 display signs	585.00
2	From 251 to 500 display signs	878.00
3	From 501 to 750 display signs	1,072.50
4	From 751 to 1,000 display signs	1,565.00
5	1,001 or more display signs	2,925.00
6	g. Advertisement by means of vehicles, balloons, kites, etc.	
7	Per day or fraction thereof	78.00
8	Per week or fraction thereof	117.00
9	Per month or fraction thereof	156.00
10	3. Annual Renewal Fees;	
11	Per sq.m. of display surface or fraction thereof:	
12	a. Neon signs	60.00
13	b. Provided that the minimum fee shall be	200.00
14	c. Illuminated signs	30.00
15	d. Provided that the minimum fee shall be	120.00
16	e. Others	15.00
17	f. Provided that the minimum fee shall be	80.00
18	g. Painted-on	10.00
19	h. Provided that the minimum fee shall be	60.00

20 Section 4.W.02. *Exemption.* Signs, signboards, billboards and advertisement
21 displayed at the place where the profession or business advertised is conducted shall be
22 exempt from the tax herein provided.

23 Section 4.W.03. *Time and Manner of Payment.* The fee for the issuance of
24 Mayor's Permit shall be paid to the City Treasurer upon application before performing
25 the abovementioned activities.

Alhian

1 **ARTICLE X. PERMIT/FEE ONPRE-QUALIFICATION/PARTICIPATION FOR**
 2 **BIDDING AND CONTRACTS AND PURCHASE OF PLANS**

3 Section 4.X.01. *Imposition of Fee.* There shall be collected the following fees
 4 from each contractor, consulting services, civil works and/or suppliers for goods or
 5 services for pre-qualification/participation for bidding and contracts and purchase of
 6 plans:

7 Proposed fees for bid documents:

8 RANGE (ABC COST)	9 For Infra-Projects/For goods & consulting service Services	
10 P 500,000.00 and below	1,000.00/package	500.00/set
11 501,000.00 to 999,000.00	1,200.00/package	750.00/set
12 1,000,000.00 to 1,999,000.00	1,500.00/package	1,000.00/set
13 2,000,000.00 to 2,999,000.00	2,000.00/package	1,300.00/set
14 3,000,000.00 to 3,999,000.00	2,500.00/package	1,750.00/set
15 4,000,000.00 to 5,000,000.00	3,000.00/package	2,000.00/set
16 5,000,001.00 and above	4,000.00/package	2,500.00/set
17 Multi Million Special Projects	5,000.00/package	3,000.00/set

18 Section 4.X.02. *Time and Manner of Payment.* The fee imposed in this article
 19 shall be paid to the City Treasurer after determination recommendation of BAC on the
 20 application for pre-qualification/participation for bidding and contract and purchase of
 21 plans.

22 These fees shall be collected for every public bidding participated in by
 23 interested contractors for infrastructure projects, consulting services/civil works and/or
 24 suppliers of goods or services, as the case may be.

Mhian

1 Section 4.X.03. *Administrative Provisions.*

2 1. PROTEST FEES. Non-refundable protest fee of no less than one percent
3 (1%) of the Approved Budget Contract (ABC) shall be imposed on every protest filed
4 with the BAC and shall be resolved in accordance with rule XVII – Protest Mechanism
5 of RA 9184 and its IRR-A.

6 2. LIQUIDATED DAMAGES. For every day of delay in the completion of
7 infrastructure projects, consulting services/civil works, there shall be imposed
8 liquidated damages of one tenth (1/10) of one percent (1%) of the cost of the
9 unfinished portion of the project, provided that, upon reaching ten percent (10%) of the
10 amount of the contract, the contract shall be rescinded.

11 LIKEWISE, for every day of delay in the delivery of goods over and above the
12 specified date of delivery in the purchase order (P.O.), liquidated damages of one tenth
13 (1/10) of one percent (1%) of the cost of the undelivered goods shall be imposed.

14 3. FORFEITURE OF BID/PERFORMANCE SECURITY shall be resorted to
15 upon violation of the provisions prescribed under Republic Act 9184 and its IRR-A
16 covering bidding procedures and compliance with rules and regulations on project
17 completion and/or delivery of goods and services.

18 Section 4.X.04. *Accrual/Disposition of Fees Collected.* All fees collected shall
19 accrue to the account of the Bids and Awards Committee and held under trust. The
20 fees collected shall be utilized and disposed of in accordance with the provisions of
21 Budget Circular No. 2004-5 dated March 23, 2004.

22

Alhian

1 Infrastructure Inc. and Tarlac Electric Incorporated, for water and electric meter
2 respectively.

3 Section 5.Z.03. Penalty. Any violation of the provision of this article shall be
4 punished by a fine of not less than one thousand pesos (P1,000.00)but not more than
5 five thousand pesos (P5,000.00) or imprisonment of not less than one (1) month but
6 not exceeding six (6) months or both at the discretion of the court.

7

8

Chapter V – SERVICE FEES

9

ARTICLE A. SECRETARY'S FEES

10 Section 5.A.01. *Imposition of Fees.* There shall be collected the fees from
11 every person requesting for copies of official records and documents from the offices
12 of this city.

13 1. City Accountant's Office

- 14 a) Certificate Premiums/Contributions 50.00
15 b) Certificate of no existing loans 50.00
16 c) Others not mentioned above 50.00

17 2. City Agriculture's Office

- 18 a) Soil analysis/testing 50.00
19 b) Registration and issuance of corresponding
20 certificate of accreditation for those who are
21 planting, growing and selling of ornamental
22 plants in the City.

23 SMEs 50.00

24 LSEs

- 25 c) Others not mentioned above 50.00

26 3. City Assessor's Office

Alhija

1	a) Certified Xerox/true copies of tax declaration and	
2	other assessment records (expenses for Xerox	
3	copying to be borne by the requesting party)	100.00
4	b) Certification of ownership and other kinds of	
5	certification	100.00
6	c) Transfer fee, per transfer of Tax Declaration	100.00
7	d) Verification fee, per real property unit	100.00
8	e) Reclassification fee, per real property unit	100.00
9	f) Inspection fee per visit or request for reclassification/ re-assessment upon request of property owner	200.00
10		
11	g) Annotation fee	50.00
12	h) Others not mentioned above	50.00
13	4. City Engineer's Office	
14	a) SOIL	
15	1. Grading	160.00
16	2. Liquid Limit	100.00
17	3. Plastic Limit	100.00
18	4. Shrinkage Limit	120.00
19	5. Moisture Cement	50.00
20	6. Compaction (Proctor)	470.00
21	7. Compaction (Modified)	530.00
22	8. Field Density	310.00
23	9. Specific Gravity	130.00
24	10. Unit Weight	
25	Disturbed Samples	100.00
26	Undisturbed Samples	100.00

Alhina

1	b) AGGREGATES	
2	1. Grading	160.00
3	2. Material finer than No.200 Sieve	140.00
4	3. Unit Weight, Loose or Rodded	120.00
5	4. Liquid Limit	100.00
6	5. Plastic Limit	100.00
7	6. Specific Gravity and Absorption	200.00
8	7. Absorption	100.00
9	8. Specific Gravity	110.00
10	9. Moisture Content	70.00
11	10. Trial Mix (Concrete Design)	
12	given cement factor	900.00
13	11. Trial Mix (Concrete Design)	
14	a) First Trial	800.00
15	b) Each Extra Trial	700.00
16	c) CONCRETE AND CEMENT PRODUCTS	
17	1. Comprehensive strength of concrete cylinders	
18	1.6" x 12"	80.00
19	2.8" x 16"	100.00
20	2. Flexural strength of concrete beams	
21	6" x 6" in cross-section	120.00
22	3. Comprehensive strength of hollow blocks	120.00
23	d) MISCELLANEOUS SERVICES	
24	1. Concrete core drilling	
25	a) Rental of equipment per day as fraction	400.00
26	b) Per core drilled	750.00

M. L. C.

1	5. City General Services Office.		
2	a) Certificate of No Property Accountability	50.00	
3	b) Others not mentioned above	50.00	
4	6. City Secretary's Office		
5	a) Xerox copy of minutes or resolution and other		
6	related documents (per page)	10.00	
7	7. City Treasurer's Office		
8	a) Certificate of Clearance of no money Accountability	50.00	
9	b) Certificate of Posting/Petition	50.00	
10	c) Certificate of Tax Exemption/ Payment of		
11	Transfer Tax	50.00	
12	d) Tax Clearance	50.00	
13	e) Others not mentioned above	50.00	
14	8. City Veterinary's Office		
15	a) Application Fee as Poultry Handlers:		
16	11. License Fee	75.00	
17	12. Registration Fee	75.00	
18	13. Orientation Fee	125.00	
19	b) Others not mentioned above	75.00	
20	9. Bids and Awards Committee		
21		Private Sector	Gov't. Sector
22	a) BAC minutes of meetings	P 150.00/set	P 80.00/set
23	b) BAC Resolutions of Awards	150.00/set	80.00/set
24	c) BAC Contracts	150.00/set	80.00/set
25	d) Certified true copy of blue		
26	printed plans	150.00/set	80.00/set

Mican

1	5. Authorization and ratification of artificial insemination	300.00
2	6. Certification of legal capacity to contract marriage	300.00
3	7. Legitimization	300.00
4	8. Partition and distribution of properties of spouses &	
5	Delivery of the children's presumptive legitimate	300.00
6	9. Option to elect Philippine citizenship	300.00
7	10. Marriage settlements and any modification thereof	300.00
8	11. Repatriation document with oath of allegiance	300.00
9	12. Voluntary emancipation of minor	300.00
10	13. Waiver of rights/interests of absolute community of Property	300.00
11	14. Other registrable legal instruments	300.00

(d) For the Issuance of Certified Photocopy/True Copy and Certification of any Registered Documents:

	Local	Abroad
15	1. Certified document per page, per copy	80.00 120.00
16	2. Marriage contract	80.00 120.00
17	3. Birth & Death certificate of etc. per page per copy	80.00 120.00
18	4. Certification of No Record/Destroyed Records	80.00 120.00
19	5. Photocopy of document on file, per page	50.00
20	6. Other registered records/documents per page, per copy	50.00

(e) Permit Fees for Cadaver disposition:

22	1. Burial Permit	150.00
23	2. For exhumation of cadaver	150.00
24	3. Transfer to other city	150.00

(f) Filing and other Fees:

27	• Petition for correction of Typographical/ clerical errors	
28		1,000.00
29		
30	• Petition for change of First Name/ Nickname	3,000.00
31		
32		

Adrian

1	• Petition for correction of Gender and/or	
2	Date of birth	3,000.00
3	• Migrant Petitioner (Service Fee)	
4	▪ Correction of Typographical/	
5	clerical error	500.00
6	▪ Change of first name	1,000.00
7	▪ Correction of gender/date of birth	1,000.00
8		
9	(g) Other Fees:	
10	1. Penalty for late registration of registrable documents	200.00
11		
12	2. Endorsement/supplemental report fees	200.00
13		
14		
15	3. Out of town reporting of birth	200.00
16	4. Filing Fee – reporting of birth	10.00
17		

18 Section 5.B.02. *Exemptions.* The fee imposed in this Article shall not be
19 collected in the following cases:

- 20 (a) Issuance of certified copies of documents for official use at the request of a
21 competent court or other government agency, except those copies required by
22 courts at the request of litigants, in which case the fee should be collected.
- 23 (b) Issuance of birth certificates of children reaching school age when such
24 certificates are required for admission to the primary grades in a public school.
- 25 (c) Burial permit of a pauper, per recommendation of the City Mayor.

26
27 Section 5.B.03. *Time of Payment.* The fees shall be paid to the City Treasurer
28 before registration or issuance of the permit, license or certified copy of local registry
29 records or documents.

30 Section 5.B.04. *Administrative Provision.* A marriage license shall not be
31 issued unless the Family Planning Coordinating Council issues a certification that the
32 applicants have undergone lectures on family planning.

33 Section 5.B.05. *Accrual of Collection.* 100% of the total filing fees collected
34 covering petition for correction of typographical / clerical errors and petition for
35 change of first name/nickname, petition for correction of gender, and date of birth shall
36 accrue to the City Civil Registrar's Office to augment its funds for operation and
37 should be treated as Trust Fund or discretionary fund pursuant to RA 9048 and RA
38 10172 and its Implementing Rules and Regulations.

39
40

Alhew

1 **ARTICLE C. POLICE CLEARANCE FEE**

2 Section 5.C.01. *Imposition of Fees.* There shall be paid for each police
3 clearance certificate obtained from the Station Commander of the Philippine National
4 Police of this City the following fees:

	<u>Amount of Fee</u>
5	
6 a) For employment, scholarship, study grant,	
7 and other purposes not hereunder specified	50.00
8 b) For application of Filipino citizenship	1,000.00
9 c) For passport or visa application	100.00
10 d) For travel abroad	120.00
11 e) For firearms permit application	100.00
12 f) For adoption	150.00
13 g) For change of name	250.00
14 h) For certification	50.00

15 Section 5.C.02. *Time of Payment.* The service fee provided under this Article
16 shall be paid to the City Treasurer upon application for police clearance certificate.

17
18 **ARTICLE D. SANITARY INSPECTION FEE**

19 Section 5.D.01. *Imposition of Fees.* There shall be collected the following
20 annual fees from each business establishment in this City or house for rent, for the
21 purpose of supervision and enforcement of existing rules and regulations and safety of
22 the public in accordance with the following schedule:

	<u>Amount of Fee</u>
23	
24 a. For house for rent	P 100.00
25 b. For each business, industrial, or	
26 agricultural establishment	

Mican

1	With an area of 25 sq.m. or more	
2	but less than 50 sq.m.	150.00
3	With an area of 50 sq.m. or more	
4	but less than 100 sq.m.	200.00
5	With an area of 100 sq.m. or more	
6	but less than 200 sq.m.	250.00
7	With an area of 200 sq.m. or more	
8	but less than 500 sq.m.	300.00
9	With an area of 500 sq.m. or more	
10	but less than 1000 sq.m.	400.00
11	With an area of 1,000 sq.m. or more	500.00

12 Section 5.D.02. *Time of Payment.* The fees imposed in this Article shall be
13 paid to the City Treasurer upon filing of the application for the sanitary inspection
14 certificate with the City Health Officer and upon renewal of the same every year
15 thereafter within the first twenty (20) days of January.

16 Section 5.D.03. *Administrative Provisions.*

- 17 (a) The City Health Officer or his duly authorized representative shall conduct an
18 annual inspection of all establishments and buildings, and accessories and
19 houses for rent, in order to determine their adequacy of ventilation, general
20 sanitary conditions and propriety for habitation.
- 21 (b) The City Health Officer shall require evidence of payment of the fee imposed
22 herein before he issues the sanitary inspection certificate.

24 **ARTICLE E. SERVICE FEES FOR HEALTH EXAMINATION**

25 Section 5.E.01. *Imposition of Fee.* There will be collected a fee of Fifty Pesos
26 (P50.00) from any person who is given a physical examination by the City Health

1 Officer or his duly authorized representative, as required by existing ordinances. A fee
2 of Fifty Pesos (P50.00) shall be collected for each additional copy of subsequent
3 issuance of a copy of the initial medical certificate issued by the City Health Officer.

4 Section 5.E.02. *Time of Payment.* The fee shall be paid to the City Treasurer
5 before the physical examination is made and the medical certificate is issued.

6

7 Section 5.E.03. *Administrative Provisions.*

- 8 (a) Individuals engaged in an occupation or working in the following
9 establishments, are hereby required to undergo physical and medical
10 examination before they can
11 be employed and once every six (6) months thereafter.
- 12 1. Food establishments – establishments where food or drinks are
13 manufactured, processed, stored, sold or served.
 - 14 2. Public swimming or bathing places.
 - 15 3. Dance schools, dance halls and nightclubs – include dance instructors,
16 hostess, cooks, bartenders, waitresses, etc.
 - 17 4. Tonsorial and beauty establishments – include employees of barber shops,
18 beauty parlors, hairdressing and manicuring establishments, exercise gyms
19 and figure slenderizing saloons, facial centers, aromatherapy
20 establishments, etc.
 - 21 5. Massage clinics and sauna bath establishments – include masseurs, massage
22 clinic/sauna bath attendants, etc.
 - 23 6. Hotels, motels and apartments, lodging, boarding or tenement houses, and
24 condominiums.

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

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

8 Section 5.E.04. *Penalty.* A fine of Five hundred Pesos (P500.00) shall be paid
9 by the owner, manager, or operators of the establishment for each employee found to
10 be without the necessary medical certificates.

11

12 **ARTICLE F. *DOG VACCINATION FEE***

13 Section 5.F.01. *Imposition of Fee.* There shall be collected/imposed from
14 every owner of the dog a vaccination fee of One Hundred Pesos (P100.00) for every
15 dog vaccinated within the territorial jurisdiction of the City.

16 Section 5.F.02. *Time of Payment.* The fee should be paid to the City Treasurer
17 prior to the vaccination of the dog in close coordination with the City Agricultural
18 Office and the Office of the City Veterinarian.

19 Section 5.F.03. *Administrative Provisions.*

20 1. Vaccination Against Rabies – means the inoculation of a dog with rabies
21 vaccine licensed for the species by the Bureau of Animal Industry, Department
22 of Agriculture. Trained individuals from BAU, City Veterinarian Office and
23 City Agriculture Office must perform such vaccination.

24 (a) Every dog three (3) months of age and older should be submitted by the
25 owner for vaccination against rabies every year. Young dogs shall be

Relian

1 vaccinated within thirty (30) days after they have reached three (3)
2 months of age.

3 (b) During free mass dog rabies vaccination campaign, every dog three (3)
4 months of age and older should be submitted by the owner for
5 vaccination. Dogs not submitted on the scheduled date or within one (1)
6 month thereafter shall be exterminated under the supervision of the City
7 Rabies Control Authority.

8 Becomes optional after a mass dog rabies vaccination campaign covering
9 at least 80% of the dog population.

10 2. It shall be the duty of each trained vaccinator when vaccinating any dog to
11 complete certificate of rabies vaccination (in duplicate for each animal
12 vaccinated). The certificate shall include the following information.

13 (a) Owners name, address and telephone number if any

14 (b) Description of dog (color, sex, markings, age, name, species and breed if
15 any)

16 (c) Dates of vaccination and vaccine expiration if known

17 (d) Rabies vaccination tag number

18 (e) Vaccine produced

19 (f) Vaccinator's signature

20 (g) Veterinarian's license number / vaccinator's address

21 The dog owner shall be provided with a copy of the certificate. The
22 veterinarian/vaccinator will retain one copy for the duration of the vaccination.

23 A durable metal or plastic tag, serially numbered issued by the veterinarian/
24 vaccinator, shall be securely attached to the collar of the dog.

1 NOTE: The above provisions may not apply in a mass vaccination program.
2 During a free mass dog vaccination, the cost shall be borne by the owner after
3 the scheduled date.

4 3. Dog Registration and Licensing – Every dog shall be registered by their owner
5 upon reaching the age of 3 months and every year thereafter. Unvaccinated
6 dogs registered after reaching the age of three (3) months and dogs three (3)
7 months old and above not previously registered shall be vaccinated upon
8 registration. The dog owner shall pay such registration fee as may be
9 determined by the Sangguniang Panlungsod. The registration officer shall
10 provide the owner with a certificate of vaccination for the dog and affix to a
11 distinguished collar tag as proof of registration.

12 4. Elimination of Unregistered Dog – Unregistered dogs over the age of four (4)
13 months shall be seized and humanely exterminated under the supervision of a
14 licensed veterinarian or the City Rabies Control Authority or vaccinated under
15 the provisions of Section 3 (4).

16 The licensed veterinarian/trained vaccinator or the City Rabies Control
17 Authority shall give the guidance on the extermination methods to be used
18 (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in
19 a different environment (area of habitation, marketplace, rubbish dumps, open
20 countryside, etc.)

21 The licensed veterinarian, trained vaccinator, the City Rabies Control Authority
22 or a police officer may enter any land for the purpose of seizing or
23 exterminating a dog which is liable to be seized under this section.

24 NOTE: Elimination is based on the presence or absence of a dog tag and/or a
25 registration or vaccination certificate.

M. Lion

1 The City Veterinarian and the City Agricultural Officer is tasked to determine
2 the age of the dogs.

3 5. Reporting of Biting Incidents – The owner of a dog which has bitten any person
4 and the person who has been bitten shall, within 24 hours of the occurrence,
5 report the incident to the City Rabies Control Authority, a health care worker or
6 a police officer receiving such information who shall immediately transmit it to
7 the City Rabies Control Authority for investigation.

8 6. The owner of a dog which has bitten any person shall be responsible for all the
9 treatment and dog examination.

10 7. Financial support for the activity shall be borne by the City Government and
11 the Barangay Government.

12 Section 5.F.04. *Penalty.* Any dog owner who fails to abide by any of the
13 provisions of this ordinance shall be subjected to a fine of Two Thousand Five
14 Hundred (P2,500.00) Pesos without prejudice to the provision of Section 3 (7).

15 It shall be the responsibility of the City Rabies Control Authority to administer
16 this ordinance, and to promulgate the necessary rules and regulations for its
17 implementation. Enforcement shall be the responsibility of the City Rabies Control
18 Authority as defined under Section 1 of this Article.

19

20

ARTICLE G. - POUNDAGE FEE

21

Section 5.G.01. *Fees for impounding astray animals..*

22

<u>For Large Cattle (Cattle & carabao)</u>	<u>Fees</u>
--	-------------

23

1 st five (5) days	250.00
-------------------------------	--------

24

6 th to 10 th days	500.00
--	--------

25

<u>For pig, goat, sheep</u>	
-----------------------------	--

26

1 st five (5) days	250.00
-------------------------------	--------

Alfian

1	6 th to 10 th days	500.00
2	<u>For dog & cat</u>	
3	1 st five (5) days	250.00
4	6 th to 10 th days	500.00

5 Section 5.G.02. *Time and Manner of Payment.* The poundage fee shall be paid
6 to the City Treasurer upon release of the animals to its lawful owner from the City
7 pound.

8 Section 5.G.03. *Administrative Provision.* The City Treasurer shall cause a
9 notice of the impounding of the animal to be posted at the main door of the City Hall
10 for at least ten consecutive days whereby the owner is required to claim and establish
11 ownership thereof.

12 If no person shall claim ownership of the animal after expiration of ten days
13 from its impounding, the City Treasurer shall advertise its sales at public auction to
14 satisfy the poundage fee, and the cost of the sale. The advertisement shall be made by
15 posting – notice at the main door at the City hall for fifteen days. However, the owner
16 may stop the sale by paying at anytime before or during the auction sale the poundage
17 fee due and the costs of the City Treasurer or his duly authorized deputy who is
18 conducting the sale, otherwise, the sale shall proceed.

19

20 **ARTICLE H. TOURISM PROMOTION/DEVELOPMENT FEE**

21 Section 5.H.01. *Definitions.* When used in this article, the term:

22 (b) Hotel – a building and its premises where persons may regularly be
23 received, lodged or harbored, as transients or guests, are provided with
24 accommodation services and/or meals for a fee.

1 (c) Motel – any structure with several separate units, primarily located along
2 the highway or close to a highway, where motorists may obtain lodging
3 with parking space and in some instances, meals.

4 Section 5.H.02. *Imposition of Fee.* There is hereby imposed/collected from
5 every occupant/patron of hotels/motels within the jurisdiction of the City, a tourism
6 promotion/development fee of twenty pesos (P20.00).

7 Section 5.H.03. *Time and Manner of Payment.* The tourism promotion/
8 development fee collected/withheld by the proprietors, owners, operators of
9 hotels/motels shall be paid to the City Treasurer or his authorized representative within
10 the first fifteen (15) days of the succeeding month.

11 Section 5.H.04. *Surcharge for Failure to File Return or Fraudulent Filing of*
12 *the Monthly Tourism Promotion/Development Fee Return.* Any proprietor, owner,
13 operator of hotel/motel who fails to file the Monthly Tourism Promotion/Development
14 Fee Return or who files a fraudulent return shall be subject to a surcharge of twenty-
15 five percent (25%) of the original amount of total fees collected/withheld.

16 Section 5.H.05. *Administrative Provisions.*

17 1. The proprietor, owner, operator of hotel/motel is hereby required to submit a
18 monthly report within ten (10) days at the end of each calendar month to the City
19 Treasurer a sworn statement in triplicate copies, which shall include the name of
20 occupants/patrons, total number of occupants/patrons, the amount of tourism
21 promotion/development fees collected and such other relevant information that may
22 later be required from him.

23 Section 5.H.06. *Penalty.* Any violation of the provisions of this Article shall
24 be punished by a fine of not exceeding One Thousand Pesos (P1,000.00) or
25 imprisonment of not more than thirty (30) days, or both at the discretion of the Court.

26



1 **Chapter VI – CITY CHARGES**

2 **ARTICLE A. RENTALS OF REAL**

3 **PROPERTIES OWNED BY THE CITY**

4 Section 6.A.01. *Imposition of Fees.* The following rates of rental fees for the
5 use of real properties of this City shall be collected:

	Rate of Rental (per sq.m.)
	(Monthly)
6	
7	
8 1. Land Only (per sq.m.)	
9 a) Located in commercial/industrial area	50.00
10 b) Located in residential area	25.00
11 c) Others	20.00
12 2. Building (per sq.m. of floor area)	
13 a) Located in commercial/industrial area	200.00
14 b) Located in residential area	100.00
15 c) Others	50.00

16 Section 6.A.02. *Time of Payment.* The fees imposed herein shall be paid to the
17 City Treasurer or his duly authorized representative, before the use or occupancy of the
18 property.

19 Section 6.A.03. *Surcharge for Late Payments.* If the rental fee is not paid
20 within the first ten (10) days of the following month, the renter shall be subject to:

- 21 a) A surcharge of twenty – five percent (25%) of the rental amount.
- 22 b) Failure of the renter to pay the fees including surcharge for three (3)
23 consecutive

24 months shall be sufficient cause for the termination of the contract.

25 Section 6.A.04. The Lease Contract Period shall not exceed:

- 26 a) for residential lots – five (5) years

Adrian

1 b) for lots use for commercial and industrial purposes – ten (10) years

2 c) for spaces at the City building – three (3) years

3 *Section 6.A.05. The areas or spaces subject to the Lease Contract shall not*
4 *exceed:*

5 a) for a residential lot – one hundred eighty (180) sq.m.

6 b) for a commercial industrial lot –five hundred (500) sq.m.

7 Section 6.A.06. The City Government of Tarlac reserves the right to revoke or
8 cancel the lease contract for Violation of any part or portion thereof or for justifiable
9 reason or cause.

10 ARTICLE B. GARBAGE COLLECTION AND DISPOSAL

11 Section 7.B.01. Rate of Charges. Except as otherwise provided herein,
12 environment protection fee shall be collected annually from every person
13 (natural or judicial) engage in business, occupation or calling of any
14 undertakings in this city in accordance with the following schedule:

15

16 a. Amusement Places

17 1. Amusement rides and shooting galleries, sideshow booths and other similar
18 establishment with contrivance for amusement of customers, per contrivance of
19 Five pesos (P 5.00) per day

	Rate per Annum	Rate per Month
20 Billiard and/or Pool Hall	600.00	50.00
21 Bowling	1,200.00	100.00
22 Cockpit	2,400.00	200.00

24

25 Night/Day Clubs, Disco Cocktail Lounges or Bars, Beer Gardens

26 1,200.00 100.00

Alfian

1	Resorts and Other Similar establishments	2,400.00	200.00
2	Theaters or Cinema Houses	2,400.00	200.00
3	Public courts, tennis courts and others ofl,	200.00	100.00
4	Others not mentioned above	1,200.00	100.00

5

6 b. Financial Institutions

7		Rate per Annum	Rate per Month
8	1. Banks- commercial, savings and rural banks, development banks		
9		3,600.00	300.00
10	2. Savings and loan association, insurance companies, pawnshops and lending		
11	investors	1,800.00	150.00

12

13 c. Gasoline Service, Filling Station

14		Rate per Annum	Rate per Month
15	1. Filling Station only	1,200.00	100.00
16	2. Filling and Service	1,800.00	150.00

17

18 d. Private Hospital and Medical Clinic

19		Rate per Annum	Rate per Month
20	1. Private Hospital	3,600.00	300.00
21	2. Medical Clinics	1,200.00	100.00
22	3. Animal Clinics and Hospitals	1,200.00	100.00

23

24 e. Hotel, Motels, Boarding Houses, Dormitories and Lodging Houses

25		Rate per Annum	Rate per Month
26	1. Hotel per room	240.00	20.00

Mica

1	2. Motel per room	240.00	20.00
2			
3	3. Boarding Houses, Lodging Houses& Dormitories	240.00	20.00
4	4. Apartment per Door	120.00	10.00
5	f. Institution of Learning		
6	1. Private Universities, Colleges, Schools and Educational or Vocational		
7	Institutions based on total semestral enrollment as follows;		
8		Rate per Annum	Rate per Month
9	5,000 or more but less than 10,000 students	3,000.00	500.00
10	1,000 or more but less than 5,000 students	2,000.00	300.00
11	Below 1,000 students	1,000.00	150.00
12	g. Market Stall Holders		
13		Rate per Annum	Rate per Month
14	1. Public Markets (a) for each stall	600.00	50.00
15	2. Private Markets (a) for each stall	600.00	50.00
16	3. Stall Holders outside Public Markets	600.00	50.00
17	4. Barbeque Stand, Newspaper Stand and Goto Stand	240.00	20.00
18	5. Fish Broker	4,800.00	400.00
19	h. Telegraph, Teletype, Cable and Wireless Communication Companies etc.		
20		Rate per Annum	Rate per Month
21	1. Main office, every branch/station thereof	4,800.00	400.00
22	i. Telephone Companies		
23		Rate per Annum	Rate per Month
24	1. Main office, every branch/station thereof	4,800.00	400.00
25			

Mha

1 j. Terminal Garage for Bus, Mini Bus, Jeep and other Public Utility
 2 Vehicles Except Those used for Home Garage

	Rate per Annum	Rate per Month
3		
4	with an area of 1,000 sq.m. or more	1,800.00 150.00
5	with an area of 700 sq.m. or more	
6	but less than 1,000 sq.m.	1,200.00 100.00
7	with an area of 500 sq.m. or more	
8	but less than 700 sq.m.	960.00 80.00
9	with an area of 300 sq.m. or more	
10	but less than 500 sq. m.	840.00 70.00
11	with an area of 300 sq.m. or more	600.00 50.00

	Rate
12	
13	Per tricycle 50.00
14	Per Jeep 150.00
15	Per FX/AUV (vans) 200.00
16	Bus Terminal 5,000.00

17 k. Professional, Administration Offices and/or Display Offices

	Rate per Annum	Rate per Month
18		
19	600.00	50.00

20 l. Private Warehouse

	Rate per Annum	Rate per Month
21		
22	3,600.00	300.00

23 m. All other business and other Service Agencies not specifically
 24 mentioned above.

25 1. Manufacturers, producers and processors

	Rate per Annum	Rate per Month
26		

Alhija

1	a. Factory	5,000.00	500.00
2	b. Commercial Poultry & Piggery	4,800.00	400.00
3	c. Garment Factory	3,600.00	300.00
4	d. Electronic Factory	3,600.00	300.00
5	e. Hardware	3,000.00	250.00
6	f. Poultry Feeds & Supply	1,800.00	150.00
7	g. Bag Making Industry	1,200.00	100.00
8	h. Other Factory such as Ice Cream		
9	making, taho and others	1,200.00	100.00

10

11 2.Exporters/ Importers

12		Rate per Annum	Rate per Month
13		1,200.00	100.00

14 3.Public eating places, carinderia and restaurant

15		Rate per Annum	Rate per Month
16	Restaurant	3,600.00	300.00
17	Carinderia and others	900.00	75.00

18

19 4. Other contractor/business establishments engaged in rendering services,
20 printers and publishers

21		Rate per Annum	Rate per Month
22		1,200.00	100.00

23 5.Bakery

24	No. of Workers	Rate per Annum	Rate per Month
25	1-5	600.00	50.00
26	6-10	1,200.00	100.00

Mhiw

1		11-20	2,400.00	200.00
2		21-and above	3,600.00	300.00
3	6. Rice Mill			
4			Rate per Annum	Rate per Month
5		Rice Mill	2,400.00	200.00
6		Mini Cono	1,200.00	100.00
7	7. Ice Plant			
8			Rate per Annum	Rate per Month
9			3,600.00	300.00
10	8. Retailers and Wholesalers			
11			Rate per Annum	Rate per Month
12	a.	with area of 500 sq.m. or more	4,000.00	416.67
13	b.	with area of 400 sq.m. but less	4,000.00	300.00
14		than 499 sq.m.		
15	c.	with area of 300sq.m. but less	2,000.00	200.00
16		than 399 sq.m.		
17	d.	with area of 299 sq.m. and below	1,000.00	70.00
18				
19	9. Sari-Sari Store			
20			Rate per Annum	Rate per Month
21			360.00	30.00
22	10. Electric and Power Companies			
23			Rate per Annum	Rate per Month
24	a.	Main Office and/or end power plant	6,000.00	500.00
25	b.	Every branch office thereof	3,600.00	300.00
26	11. Radio Stations			

Alhija

1		Rate per Annum	Rate per Month
2		1,200.00	100.00
3	12. Others not included above		
4		Rate per Annum	Rate per Month
5			
6		600.00	50.00
7	13. Slaughterhouse		
8		Rate per Annum	Rate per Month
9		5,000.00	500.00
10	14. Building and General Contractor		
11		Rate per Annum	Rate per Month
12	AAA	4,000.00	416.67
13	AA	3,600.00	300.00
14	A	2,400.00	200.00
15	BCD	1,200.00	100.00

17 In case of two or more activities in one business entity, maximum garbage fee
 18 will apply.

20 **CHAPTER VII – GENERAL ADMINISTRATIVE PROVISIONS**
 21 **ARTICLE A. COLLECTION AND ACCOUNTING**
 22 **OF CITY TAXES AND OTHER IMPOSITIONS**

23 Section 7.A.01. *Tax Period.* Unless otherwise provided in this Ordinance, the
 24 tax period for all local taxes, fees, and charges imposed under this Ordinance shall be
 25 the calendar year.

Relia

1 Section 7.A.02. *Accrual of Tax.* Unless otherwise provided in this Ordinance,
2 all taxes and charges imposed herein shall accrue on the first (1st) day of January of
3 each year. However, new taxes, fees or charges, or changes in the rate of existing
4 taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following
5 the effectivity of the Ordinance imposing such new levies or taxes.

6 Section 7.A.03. *Time of Payment.* Unless specifically provided herein, all
7 taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty
8 (20) days of January or each subsequent quarter as the case may be.

9 Section 7.A.04. *Surcharge for Late Payment.* Failure to pay the tax described
10 in this Article within the time required shall subject the taxpayer to a surcharge of
11 twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid
12 at the same time and in the same manner as the tax due.

13 Section 7.A.05. *Interest on Unpaid Tax.* In addition to the surcharge imposed
14 herein, where the amount of any other revenue due to the City except voluntary
15 contributions or donations, is not paid on the date fixed in the ordinance, or in the
16 contract, expressed or implied, or upon the occurrence of the event which has given
17 rise to its collection, there shall be collected as part of that amount an interest at the
18 rate not to exceed two percent (2%) per month from the date it is due until it is paid,
19 but in no case shall the total interest on the unpaid amount or a portion thereof exceed
20 thirty-six (36) months.

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

Mica

1 Section 7.A.06. *Collection.* Unless otherwise specified, all taxes, fees and
2 charges due to this City shall be collected by the City Treasurer or his duly authorized
3 representatives.

4 Unless otherwise specifically provided in this Ordinance or under existing laws
5 and ordinances, the City Treasurer is hereby authorized, subject to the approval of the
6 City Mayor, to promulgate rules and regulations for the proper and efficient
7 administration and collection of taxes, fees and charges herein levied and imposed.

8 Section 7.A.07. *Issuance of Receipts.* It shall be the duty of the City Treasurer
9 or his authorized representative to issue the required official receipt to the person
10 paying the tax, fee or charge wherein the date, amount, name of the person paying and
11 the account for which it is paid, are shown.

12 The Ordinance Number and the specific section thereof upon which collections
13 are based shall invariably be indicated on the face of all official receipts
14 acknowledging payment of taxes, fees, or charges.

15 Section 7.A.08. *Record of Persons Paying Revenue.* It shall be the duty of the
16 City Treasurer to keep a record, alphabetically arranged and open to public inspection
17 during office hours, of the names of all persons paying city taxes, fees and charges. He
18 shall, as far as practicable, establish and keep current the appropriate tax roll for each
19 kind of tax, fee or charge provided in this Ordinance.

20 Section 7.A.09. *Accounting of Collections.* Unless otherwise provided in this
21 Ordinance and other existing laws and ordinances, all money collected by virtue of this
22 Ordinance shall be accounted for in accordance with the provisions of existing laws,
23 rules and regulations and credited to the to the General Fund of the City.

24 Section 7.A.10. *Examination of Book of Accounts.* The City Treasurer shall,
25 by himself or through any of his deputies duly authorized in writing, examine the
26 books of accounts and other pertinent records of the business establishments doing

Melia

1 business within the city, and subject to city taxes, to ascertain, assess and collect the
2 true and correct amount of the tax due from the taxpayer concerned. Such examination
3 shall be made during regular business hours once every year for every tax period,
4 which shall be the year immediately preceding the examination. Any examination
5 conducted pursuant to the provisions of this Section shall be certified to by the
6 examining official and such certificate shall be made of record in the books of accounts
7 of the taxpayer concerned.

8 In case the examination herein authorized is to be made by a duly authorized
9 deputy of the City Treasurer, there shall be written authority issued to the former which
10 shall specifically state the name, address and business of the taxpayer whose books of
11 accounts and pertinent records are to be examined, the date and place of such
12 examination, and the procedure to be followed in conducting the same.

13 For this purpose, the records of the Revenue District Office of the Bureau of
14 Internal Revenue shall be made available to the City Treasurer, his deputy or duly
15 authorized representative.

16 The forms and the guidelines to be observed for the proper and effective
17 implementation of this Section shall be those prescribed by the Department of Finance.
18

19 Section 7.A.11. *Promulgation of Rules And Administrations.* – (a) Within thirty (30)
20 calendar years after the approval of this Code, the City Mayor shall convene the
21 Oversight Committee as herein provided to formulate and issue the appropriate rules
22 and regulations necessary for the efficient and effective implementation of the
23 provisions of this Code.

24 Section 7.A.12. *Accrual to the General Fund of Fines, Costs, and Forfeitures.* Unless
25 otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary
26 liabilities imposed by the court for violation of any City ordinance shall accrue to the
27 General Fund of the City.

28
29 (b) The Oversight Committee shall be composed of the City Administrator, as the
30 Chairman, The Chairman, Ways and Means Committee, Sangguniang
31 Panlungsod as the Vice Chairman and the following members:
32

Alhija

- 1 1. The Secretary of the Sangguniang Panlungsod
- 2 2. The City Treasurer
- 3 3. The City Assessor
- 4 4. The City Accountant
- 5 5. The City Budget Officer
- 6 6. The City Planning and Development Coordinator
- 7 7. The City Engineer
- 8 8. The City Legal Officer

9
10 (c) The Committee shall submit its recommendations to the City Mayor within two
11 (2) months after each organization. Thereafter, the Committee shall monitor
12 the implementation of the provisions of this Code and recommend from time
13 to time additional rules and regulations or changes thereof.
14

15 **ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUES**

16 Section 7.B.01. *Local Government's Lien.* Local taxes, fees, charges and other
17 revenues herein provided constitute a lien, superior to all liens, charges or
18 encumbrances in favor of any person, enforceable by appropriate administrative or
19 judicial action, not only upon any property or rights therein which may be subject to
20 lien but upon also property used in business, occupation, practice of profession or
21 calling, or exercise of privilege with respect to which the lien is imposed. The lien
22 may only be extinguished upon full payment of the delinquent local taxes, fees, and
23 charges including related surcharges and interest.

24 Section 7.B.02. *Civil Remedies.* The civil remedies for the collection of local
25 taxes, fees, or charges, and related surcharges and interest resulting from delinquency
26 shall be:

27 (a) By administrative action through distraint of goods, chattels or effects, and
28 other personal property of whatever character, including stocks and other
29 securities, debts, credits, bank accounts, and interest in and rights to personal
30 property, and to levy upon real property and interest in or rights to real
31 property; and

32 (b) By judicial action.

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

35 Section 7.B.03. *Distraint of Personal Property.* The remedy by distraint shall
36 proceed as follows:

Mica

- 1 (a) Seizure. Upon failure of the person owing any local tax, fee or charge to pay
2 the same at the time required, the City Treasurer or his deputy may, upon
3 written notice, seize or confiscate any personal property subject to the lien, in
4 sufficient quantity to satisfy the tax, fee or charge in question, together with any
5 increment thereto incident to delinquency and the expenses of seizure. In such
6 case, the City Treasurer or his deputy shall issue a duly authenticated certificate
7 based upon the records of this office showing the fact of delinquency and the
8 amount of the tax, fee or charge and penalty due. Such certificate shall serve as
9 sufficient warrant for the distraint of personal property aforementioned, subject
10 to the taxpayer's right to claim exemption under the provisions of existing laws.
11 Distrainted personal property shall be sold at public auction in the manner
12 herein provided for.
- 13 (b) Accounting of Distrainted Goods. The officer executing the distraint shall make
14 or cause to be made an account of the goods, chattels or effects distrainted, a
15 copy of which signed by himself shall be left either with the owner or person
16 from whose possession the goods, chattels, or effects are taken, or at the
17 dwelling or place of business of that person and with someone of suitable age
18 and discretion, to which list shall be added a statement of the sum demanded
19 and a note of the time and place of sale.
- 20 (c) Publication. The officer shall forthwith cause a notification to be exhibited in
21 not less than three (3) conspicuous places in the territory of the local
22 government units where the distraint is made; specifying the time and place of
23 sale, and the articles distrainted. The time of sale shall not be less than twenty
24 (20) days after the notice to the owner or possessor of the property as above
25 specified and the publication or posting of the notice. One place for the posting
26 of the notice shall be at the Office of the City Mayor.

M. L. C.

- 1 (d) Release of Distraigned Property Upon Payment Prior to Sale. If not any time
2 prior to the consummation of the sale, all proper charges are paid to the officer
3 conducting the same, the goods or effects distraigned shall be restored to the
4 owner.
- 5 (e) Procedure of Sale. At the time and place fixed in the notice, the officer
6 conducting the sale shall sell the goods or effects so distraigned at public auction
7 to the highest bidder for cash. Within five (5) days after the same, the City
8 Treasurer, shall make a report of the proceedings in writing to the City Mayor.
9 Should the property distraigned be not disposed of within One Hundred and
10 Twenty (120) days from the date of distraint, the same shall be considered as
11 sold to the local government unit concerned for the amount of the assessment
12 made thereon by the committee on Appraisal and to the extent of the same
13 amount, the tax delinquencies shall be cancelled.
- 14 Said Committee on Appraisal shall be composed of the City Treasurer as
15 Chairman, with a representative of the Commission on Audit and the City
16 Assessor as Members.
- 17 (f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the
18 tax including the surcharge, interest, and other penalties incident to
19 delinquency, and the expenses of the distraint and sale. The balance over and
20 above what is required to pay the entire claim shall be returned to the owner of
21 the property sold. The expenses chargeable upon the seizure and sale shall
22 embrace only the actual expenses of seizure and preservation of the property
23 pending the sale, and no charge shall be imposed for the services of the local
24 officer or his representative. Where the proceeds of the sale are insufficient to
25 satisfy the claim, other property may, in like manner, be distraigned until the full
26 amount due, including all expenses, is collected.

Albi on

1 (g) Levy on Real Property. After the expiration of the time required to pay the
2 delinquency tax, fee or charge, real property may be levied on before,
3 simultaneously or after the distraint of personal property belonging to the
4 delinquent taxpayer. To this end, the City Treasurer, shall prepare a duly
5 authenticated certificate showing the name of the taxpayer and the amount of
6 the tax, fee or charge, and penalty due from him. Said certificate shall operate
7 with the force of a legal execution throughout the Philippines. Levy shall be
8 effected by writing upon said certificate of description of the property upon
9 which levy is made. At the same time, written notice of the levy shall be
10 mailed to or served upon the Assessor and Register of Deeds of the city who
11 shall annotate the levy on the tax declaration and certificate of title of the
12 property, respectively, and the delinquent taxpayer or, if he be absent from the
13 city, to his agent or the manager of the business in respect to which the liability
14 arose, or if there be none, to the occupant of the property in question.

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

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

22 (h) Penalty for failure to Issue and Execute Warrant. Without prejudice to criminal
23 prosecution under the Revised Penal Code and other applicable laws, the City
24 Treasurer, if he fails to issue or execute the warrant of distraint or levy after the
25 expiration of the time prescribed, or if he is found guilty of abusing the exercise

Allic

1 thereof by competent authority, shall be automatically be dismissed from the
2 service after due notice and hearing.

3 (i) Advertisement and Sale. Within thirty (30) days after levy, the City Treasurer
4 shall proceed to publicly advertise for sale or auction the property or a usable
5 portion thereof as may be necessary to satisfy the claim and cost of sale; and
6 such advertisement shall cover a period of at least thirty (30) days. It shall be
7 effected by posting a notice at the main entrance of the city hall, and in a public
8 and conspicuous place in the barangay where the real property is located, and
9 by publication once a week for three (3) weeks in newspaper of general
10 circulation in the City. The advertisement shall contain the amount of taxes,
11 fees or charges, and penalties due thereon, and the time and place of sale, the
12 name of taxpayer against whom the taxes, fees or charges are levied, and a
13 short description of the property to be sold. At any time before the date fixed
14 for the sale, the taxpayer may stay the proceedings by paying the taxes, fees,
15 charges, penalties and interests. If he fails to do so, the sale shall proceed and
16 shall be held either at the main entrance of the City Hall or on the property to
17 be sold, or at any other place as determined by the City Treasurer, conducting
18 the sale and specified in the notice of sale.

19 Within thirty (30) days after the sale, the City Treasurer or his deputy shall
20 make a report of the sale to the Sangguniang Panlungsod, and which shall form
21 part of his records. After consultation with the Sangguniang Panlungsod, the
22 City Treasurer shall make and deliver to the purchaser a certificate of sale,
23 showing proceedings of the sale, describing the property sold, stating the name
24 of the purchaser and setting out the exact amount of all taxes, fees, charges and
25 related surcharges, interests, or penalties: Provided, however, that any excess in
26 the proceeds of the sale over the claim and cost of sales shall be turned over to

Mical

1 the owner of the property. The City Treasurer may, by a duly approved
2 ordinance, advance an amount sufficient to defray the costs of collection by
3 means of the remedies provided for in this Ordinance, including the
4 preservation or transportation in case of personal property, and the
5 advertisement and subsequent sale, in cases of personal and real property
6 including improvements thereon.

7 (j) Redemption of Property Sold. Within one (1) year from the date of sale, the
8 delinquent taxpayer or his representative shall have the right to redeem the
9 property upon payment to the City Treasurer of the total amount of taxes, fees
10 or charges, and related surcharges, interests or penalties from the date of
11 delinquency to the date of sale, plus interest of not more than two percent (2%)
12 per month on the purchase price from the date of purchase to the date of
13 redemption. Such payment shall invalidate the certificate of sale issued to the
14 purchaser and the owner shall be entitled to a certificate of redemption from the
15 City Treasurer or his representative.

16 The City Treasurer or his deputy upon surrender by the purchaser of the
17 certificate of sale previously issued to him, shall forthwith return to the latter
18 the entire purchase price paid by him plus the interest of not more than two
19 percent (2%) per month herein provided for, the portion of the cost of sale and
20 other legitimate expenses incurred by him, and said property thereafter shall be
21 free from the lien of such taxes, fees or charges and other related surcharges,
22 interests, and penalties.

23 The owner, shall not, however, be deprived of the possession of said property
24 and shall be entitled to the rentals and other income thereof until the expiration
25 of the time allowed for its redemption.

Alhian

- 1 (k) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as
2 provided herein, the City Treasurer shall execute a deed conveying to the
3 purchaser so much of the property as has been sold free from liens of any taxes,
4 fees, charges, related surcharges, interests and penalties. The deed shall
5 sufficiently recite all the proceedings upon which the validity of the sale
6 depends.
- 7 (l) Purchase of Property by the City for Want of Bidder. In case there is no bidder
8 for the real property advertised for sale as provided herein or if the highest bid
9 is for an amount insufficient to pay the taxes, fees or charges, related
10 surcharges, interests, penalties and cost, the City Treasurer shall purchase the
11 property on behalf of the city to satisfy the claim and within two (2) days
12 thereafter shall make a report to his proceedings which shall be reflected upon
13 the records of his office. It shall be the duty of the Registrar of Deeds
14 concerned upon registration with his office of any such declaration of forfeiture
15 to transfer the title of the forfeited property to this city without the necessity of
16 an order from a competent court.
- 17 Within one (1) year from the date of such forfeiture, the taxpayer or any of his
18 representatives may redeem the property by paying to the City Treasurer the
19 full amount of the taxes, fees, charges and related surcharges, interests or
20 penalties, and the costs of sale. If the property is not redeemed as provided
21 herein, the ownership thereof shall be fully vested on the City.
- 22 (m) Resale of Real Estate Taken for Taxes, Fees or Charges. The Sangguniang
23 Panlungsod may, by a duly approved ordinance, and upon notice of not less
24 than twenty (20) days, sell and dispose of the real property acquired the
25 preceding paragraph at public auction. The proceeds of the sale shall accrue to
26 the general fund of this City.

Micaw

- 1 (n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through
2 Judicial Action. The City may enforce the collection of delinquent taxes, fees,
3 charges or other revenues by civil action in any court of competent jurisdiction.
4 The civil action shall be filed by the City Treasurer within the period prescribed
5 in Section 194 of Republic Act No. 7160, as implemented under Article 284 of
6 the Implementing Rules and Regulations (IRR).
- 7 (o) Further Distraint or Levy. The remedies by distraint and levy may be repeated
8 if necessary until the full amount due, including all expenses is collected.
- 9 (p) Personal Property Exempt from Distraint of Levy. The following property
10 shall be exempt from distraint and the levy, attachment or execution thereof for
11 delinquency in the payment of any local tax, fee or charge, including the related
12 surcharge and interest:
- 13 1. Tools and the implements necessarily used by the delinquent taxpayer
14 in the trade or employment;
 - 15 2. One (1) horse, cow, carabao, or other beast of burden, such as the
16 delinquent taxpayer may select, and necessarily used by him in his
17 occupation;
 - 18 3. His necessary clothing, and that of all his family;
 - 19 4. Household furniture and utensils necessary for housekeeping and used
20 for that purpose by the delinquent taxpayer, such as he may select, of a
21 value not exceeding Ten Thousand Pesos (P10,000.00);
 - 22 5. Provisions, including crops, actually provided for individual or family
23 use sufficient for four (4) months;
 - 24 6. The professional libraries of doctors, engineers, lawyers and judges;

Mical

- 1 7. One fishing boat and net, not exceeding the total value of Ten Thousand
2 Pesos (P10,000.00), by the lawful use of which a fisherman earns his
3 livelihood; and
- 4 8. Any material or article forming part of a house or improvement of any
5 real property.

7 **ARTICLE C. TAXPAYER'S REMEDIES**

8 Section 7.C.01. *Periods of Assessment and Collection.*

- 9 (a) Local taxes, fees, or charges shall be assessed within five (5) years from the
10 date they became due. No action for the collection of such taxes, fees, or
11 charges, whether administrative or judicial, shall be instituted after the
12 expiration of such period: Provided, that taxes, fees, or charges which have
13 accrued before the effectivity of the Local Government Code of 1991 may be
14 assessed within a period of five (5) years from the date they became due.
- 15 (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the
16 same may be assessed within ten (10) years from discovery of the fraud or
17 intent to evade payment.
- 18 (c) Local taxes, fees, or charges may be collected within five (5) years from the
19 date of assessment by administrative or judicial action. No such action shall be
20 instituted after the expiration of said period: Provided, however, that taxes, fees
21 and charges assessed before the effectivity of the Local Government Code of
22 1991 may be assessed within a period of three (3) years from the date of
23 assessment.
- 24 (d) The running of the periods of prescription provided in the preceding paragraphs
25 shall be suspended for the time during which:

Alhior

- 1 1. The Treasurer is legally prevented from making the assessment of
- 2 collection;
- 3 2. The taxpayer requests for a reinvestigation and executes a waiver in
- 4 writing before expiration of the period within which to assess or collect;
- 5 and
- 6 3. The taxpayer is out of the country or otherwise cannot be located.
- 7

8 Section 7.C.02. *Protest of Assessment.* When the City Treasurer or his duly

9 authorized representative finds that correct taxes, fees, or charges have not been paid,

10 he shall issue a notice of assessment stating the nature of the tax, fee or charge, the

11 amount of deficiency, the surcharges, interests and penalties.

12 Within sixty (60) days from the receipt of the notice of assessment, the

13 taxpayer may file a written protest with the City Treasurer contesting the assessment;

14 otherwise, the assessment shall become final and executory. The City Treasurer shall

15 decide the protest within sixty (60) days from the time of its filing. In cases where the

16 protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or

17 form the lapse of sixty-day period prescribed herein within which to appeal with the

18 court of competent jurisdiction otherwise the assessment becomes conclusive and

19 unappealable.

20 Section 7.C.03. *Claim for Refund of Tax Credit.* No case or proceeding shall

21 be maintained in any court for the recovery of any tax, fee, or charge erroneously or

22 illegally collected until a written claim for refund or credit has been filed with the City

23 Treasurer. No case or proceeding shall be entertained in any court after the expiration

24 of two (2) years from the date of payment of such tax, fee or charge, or from the date

25 the taxpayer is entitled to a refund or credit.



1 Section 7.C.04. *Legality of this Revenue Code.* Any question on the
2 constitutionality or legality of this Ordinance may be raised on appeal within thirty
3 (30) days from the effectivity thereof to the Secretary of Justice who shall render a
4 decision within sixty (60) days from the date of receipt of the appeal: Provided,
5 however, that such appeal shall not have the effect of suspending effectivity of this
6 Ordinance and the accrual and payment of the tax, fee or charge levied herein:
7 Provided finally, that within thirty (30) days after the receipt of the decision or the
8 lapse of the sixty-day period without the Secretary of Justice acting upon the appeal,
9 the aggrieved party may file the appropriate proceedings with a court of competent
10 jurisdiction.

11

12 **ARTICLE D. MISCELLANEOUS PROVISIONS**

13 Section 7.D.01. *Power to Levy Other Taxes, Fees or Charges.* The City may
14 exercise the power to levy taxes, fees or charges on any base or subject not otherwise
15 specifically enumerated herein or taxed under the provisions of the National Internal
16 Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees, or
17 charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to
18 declared national policy. Provided, further, that the ordinance levying such taxes, fees
19 or charges shall not be enacted without any prior public hearing conducted for the
20 purpose.

21 Section 7.D.02. *Publication of the Revenue Code.* Within ten (10) days after
22 its approval, a certified copy of this Ordinance shall be published in full for three (3)
23 consecutive days in a newspaper of local circulation. Provided, however, that in cases
24 where there are no newspapers of local circulation, the same may be posted in at least
25 two (2) conspicuous and publicly accessible places.

Milieu

1 Section 7.D.03. *Public Dissemination of this Code.* Copies of this Revenue
2 Code shall be furnished to the City Treasurer for public dissemination.

3
4 Section 7.D.04. *Authority to Adjust Rates.* The Sangguniang Panlungsod shall
5 have the sole authority to adjust tax rates as prescribed herein not often than once every
6 five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the
7 rates fixed under this Revenue Code.

8
9 Section 7.D.05. *Withdrawal of Tax Exemption Privileges.* Unless otherwise
10 provided in this Revenue Code, tax exemptions or incentives granted to, or presently
11 enjoyed by all persons, whether natural or juridical, including government-owned or
12 controlled corporations, except local water districts, cooperatives duly registered under
13 RA6938, non-stock and non-profit hospitals and educational institutions, business
14 enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a
15 period of six (6) and four (4) years, respectively, from the date of registration, business
16 entity, association, or cooperatives registered under RA6810, and printer and/or
17 publisher of books or other reading materials prescribed by DECS as school texts or
18 references, insofar as receipts from the printing and/or publishing thereof are
19 concerned, are hereby withdrawn.

20

21 **CHAPTER VIII. GENERAL PENAL PROVISIONS**

22 Section 8.01. *Penalties for Violation of Tax Ordinance.* Any person or persons
23 who violates any of the provisions of this Ordinance or the rules or regulations
24 promulgated by authority of this Ordinance shall, upon conviction, be punished by a
25 fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand

Milaw

1 Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six
2 (6) months, or both, at the discretion of the court.

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

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

8

9

CHAPTER IX

10

FINAL PROVISIONS

11

Section 9.01 **SEPARABILITY CLAUSE.** If, for any reason, any section or
12 provision of this ordinance is declared illegal or unconstitutional, other sections or
13 provisions hereof which are not affected thereby shall continue to be in full force and
14 effect.

15

16 Section 9.02. **APPLICABILITY CLAUSE.** All other matters not
17 specifically provided in this ordinance shall be governed by existing and applicable
18 laws, and ordinances;

19

20 Section 9.03 **REPEALING CLAUSE.** All existing ordinances and
21 resolutions, Local Executive Orders, rules and regulations inconsistent herewith are
22 hereby repealed and superseded or modified accordingly;

23

24 Section 9.04. **EFFECTIVITY.** This ordinance shall take effect upon
25 approval.

26

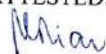
27

Mhion

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

RESOLVED FURTHER, that this resolution be forwarded to the Hon. Maria Cristina C. Angeles, City Mayor, and copies be furnished to the Local Finance Committee and the Sangguniang Panlalawigan of Tarlac thru the Honorable Carlito S. David, Vice Governor and Presiding Officer, and to all concerned for their information and appropriate action;

CARRIED UNANIMOUSLY.

ATTESTED:

MARIFE A. IGLESIAS
OIC – S.P. Secretary

CERTIFIED TO BE DULY ADOPTED:


HON. GENARO M. MENDOZA
City Vice Mayor & Presiding Officer

APPROVED: 107 OCT 2019


HON. MARIA CRISTINA C. ANGELES
City Mayor