

18<sup>th</sup> City Council  
38<sup>th</sup> Regular Session  
Series of 2017

PRESENT:

Councilor J. Melchor B. Quitain Jr. - Temporary Presiding Officer  
Councilor Nilo G. Abellera Jr.  
Councilor Victorio U. Advincula Jr.  
Councilor Bernard E. Al-ag  
Councilor Al Ryan S. Alejandro  
Councilor Dante L. Apostol Sr.  
Councilor Conrado C. Baluran  
Councilor Joanne M. Bonguyan-Quilos  
Councilor Ma. Cherry Ann M. Bonguyan  
Councilor Pilar C. Braga  
Councilor Danilo C. Dayanghirang  
Councilor April Marie C. Dayap  
Councilor Jimmy G. Dureza  
Councilor Edgar P. Ibuyan Jr.  
Councilor Leah A. Librado-Yap  
Councilor Rene Elias C. Lopez  
Councilor Diosdado Angelo A. Mahipus Sr.  
Councilor Avegayle Dalodo Ortiz  
Councilor Marissa P. Salvador-Abella  
Councilor Halila Y. Sudagar  
Councilor Mary Joselle D. Villafuerte  
Councilor Jesus Joseph P. Zozobrado III

ON OFFICIAL BUSINESS:

Vice Mayor Paolo Z. Duterte  
Councilor January N. Duterte

ABSENT:

Councilor Maria Belen S. Acosta - On Domestic Emergency Leave  
Councilor Bonifacio E. Militar - On Sick Leave  
Councilor Antoinette G. Prinsipe-Castrodes - On Sick Leave

**ORDINANCE NO. 0291-17**  
**Series of 2017**

**AN ORDINANCE AMENDING THE 2005 REVENUE CODE  
OF THE CITY OF DAVAO, OTHERWISE KNOWN AS THE  
2017 REVENUE CODE OF THE CITY OF DAVAO**

Be it ordained by the Sangguniang Panlungsod of the City of Davao in session assembled, that:

## **CHAPTER 1. GENERAL PROVISIONS**

**Section 1. Title.** - This Ordinance shall be known as "***An Ordinance amending the 2005 Revenue Code of the City of Davao, otherwise known as the 2017 Revenue Code of the City of Davao***".

**Section 2. Scope and Application.** -This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of Davao City.

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

**Section 4. Rules of Construction.** - In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions:

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

(b) *Number.* Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

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

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

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

(f) *Conflicting Provisions of Chapters.* If the provisions of the different Chapters or Articles conflict with each other, the provisions of each Chapter or Article shall prevail as to all specific matters and questions involved therein.

(g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same Chapter or Article conflict with each other, the provisions of the Section, which is the last in point or sequence, shall prevail.

**Section 5. Definition of Terms:**

(a) *Accessorias or Row House* – a house of not more than two storeys, composed of a row of dwelling units entirely separated from one another by party wall or walls and with an independent entrance for each dwelling units.

(a1) *Accessory Building* – a building subordinate to the main building on the same lot and used for purposes customarily incidental to those of the main building such as servants quarters, garage, pump house, laundry, etc.

(a2) *Addition* – any new construction which increases the height or area of an existing building/structure.

(a3) *Admission Fee* – refers to the monetary consideration that a patron/customer pays to gain admission to any amusement place.

(a4) *Advertising Agency* - include all persons who are engaged in the business of advertising for others by means of billboards, posters, whether pictorials or reading matters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights airplanes, balloons or other media.

(a5) *Advertising Sign* – a sign that directs attention to a business, profession, commodity, services or entertainment conducted, sold or offered for public/private consumption exposed in an outdoor presentation.

(a6) *Agricultural Building* – a building designed and constructed to house farm implements, hay, grain, poultry, livestock or other horticultural products. This structure shall not be a place of human habitation or a place of employment where agricultural products are processed, treated or packaged; nor shall it be used by the public.

(a7) *Agricultural Land* – is land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua cultural activities, and other agricultural activities.

(a8) *Agricultural Products* - include the yield of the soil such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish and marine products; poultry and livestock and animal products, whether in their original form or not.

The phrase “whether in their original form or not” refers to the transformation of said products by the farmer, fisherman, producer or owner, through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking or stripping.

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

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

(a9) *Airbnb* – is an online marketplace and hospitality service, enabling people to lease or rent short-term lodging including vacation rentals, apartment rentals, homestays, hostels or hotel rooms.

(a10) *Alley* – any public space or thoroughfare which has been dedicated or deeded to the public or public use as a passageway with a width of not more than three (3) meters.

(a11) *Alter or Alteration* – any change, addition, or modification in construction or occupancy, such as changes in the materials used, partitioning, location/size of openings, structural parts, existing utilities and equipment but does not increase the overall area thereof.

(a12) *Ambulant, Transient or Itinerant Vendor* – refers to a vendor or seller who does not permanently occupy a definite place of the market but one who comes either daily or occasionally to sell his/her goods.

(a13) *Amusement* - is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, avocation, pastime or fun.

(a14) *Amusement Places* - include theaters, cinema houses, concert halls, circuses, coliseums, gymnasiums, stadiums, cockpits and other similar amusement places, where one seeks admission to entertain himself by seeing or viewing the show or performance or by direct participation. It also means a place or compound, building or portion thereof, whether open or enclosed for recreational or entertainment purposes.

(a15) *Other Places of Amusement* - include all other places of amusement not specifically enumerated or otherwise provided for in this Ordinance including, but not limited to, night clubs or day clubs, night and day clubs, cocktail lounges, supper or family clubs, disco houses, minus-one or sing-along houses, bars or beer houses/gardens, fast food centers showing sports competitions or replay shows by direct hookup via satellite or those showing video cassette films/movies, beach resorts, and other places of amusement where one seeks admission to entertain himself whether by seeing or viewing or by direct participation.

(a16) *Ancillary Building/Structure* – a secondary building/structure located within the same premises the use of which is incidental to that of the main building/structure.

(a17) *Apartel* – any building or edifice containing several independent and furnished or semi-furnished apartments, regularly leased to tourists and travelers for dwelling on a more or less long-term basis and offering basic services to its tenants, similar to hotels.

(a18) *Apartment* – a room or suite of two or more rooms, designed and intended for, or occupied by one family for living, sleeping, and cooking purposes.

(a19) *Apartment House* – any building or portion thereof, which is designed, built, rented, leased, let or hired out to be occupied, or which is occupied as the home or residence of

three or more families living independently from each other and doing their own cooking in the building, and shall include flats and apartments.

(a20) *Arcade* – any portion of a building above the first floor projecting over the sidewalk beyond the first-storey wall used as protection for pedestrians against rain or sun.

(a21) *Arrastre* - shall mean the operation of conveying and loading merchandise on piers or wharves.

(a22) *Assembly Building or Hall* – a building or a portion of a building used for the gathering of fifty (50) or more persons for such purposes as deliberation, workshop, entertainment, amusement, or awaiting transportation or of a hundred or more persons in drinking and dining establishments.

(a23) *Astray Animal* - means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.

(a24) *Attic Storey* – any storey situated wholly or partly in a roof, so designed, arranged, or built as to be used for business, storage, or habitation.

(a25) *Awning* – a movable shelter supported entirely from the exterior wall of a building and of a type which can be retracted, folded, or collapsed against the face of supporting building.

(b) *Backing* – the surface or assembly to which veneer is attached.

(b1) *Balcony* – a portion of the seating space of an assembly room, the lowest part of which is raised 1.20 meters or more above the level of the main floor.

(b2) *Balcony Exterior Exit* – a landing or porch projecting from the wall of a building, which serves as a required means of egress. The long size shall be at least fifty percent (50%) open, and the open area above the guardrail shall be so distributed as to prevent the accumulation of smoke or toxic gases.

(b3) *Banks and other financial institutions* – include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealer in securities and foreign exchange, as defined under applicable laws, or rules and regulations thereunder.

(b4) *Bar* - includes any place or establishment, whose principal business is the sale of alcoholic beverages or liquors of any kind to be used or consumed within its premises whether or not accompanied by any form of entertainment such as, but not limited to, music or dancing.

(b5) *Barangay Micro Business Enterprise (BMBE)* - as defined under Republic Act No. 9178, refers to any business entity or enterprise engaged in the production, processing or manufacturing of products or commodities, including agro-processing, trading and services, whose total assets including those arising from loans but exclusive of the land on which the particular business entity's office, plant and equipment are situated, shall not be more than Three Million Pesos (P3,000,000.00).

- (b6) *Barbecue* – a stationary open heart or brazier, either fuel-fired or electric, used for food preparation.
- (b7) *Basement* – the part of a building that is wholly or partly below ground level.
- (b8) *Bay or Panel* – one of the intervals or spaces into which the building front is divided by columns, buttresses, or division walls.
- (b9) *Bet Manager (Kasador)* – a person who calls and takes care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter, distributes winning bets to the winners after deducting a certain commission.
- (b10) *Bet-taker (Kristo)* – a person who participates in cockfights and with the use of money or other things of value, bets with other bettors, or through other bet-takers and wins or loses his bets depending upon the result of the cockfights as announced by the referee or sentenciador.
- (b11) *Billboard* – a panel for posting bills or posters which exceeds six (6) sq. m. in area.
- (b12) *Breeder* – a person engaged in game fowl breeding propagation for personal and/or commercial purposes for eventual use in cockfighting.
- (b13) *Brewer*- includes all persons who manufacture fermented liquor of any description for sale or delivery to others but does not include manufacturer of tuba, tapuy or similar domestic fermented liquors, whose production does not exceed two hundred gauge liters.
- (b14) *Boarding House* - includes any house where renters are accepted for compensation by the week or by the month, and whether or not meals are served; a house with sleeping rooms where renters are provided with lodging, for a fixed sum paid by the month, or week, in accordance with previous arrangement.
- (b15) *Bondsman* - means any person habitually engaged in the business of furnishing bonds in civil actions or for persons arrested or detained for prosecution.
- (b16) *Boiler Room* – any room containing a steam or hot water boiler.
- (b17) *Boxing Arena or Stadium* - means a place or compound, whether open or enclosed, where only professional boxing contest are held.
- (b18) *Boxing Exhibition* – includes every exhibition of the art of attack and defense with the fists.
- (b19) *Buildable Area* – the remaining space in a lot after deducting the required minimum open spaces.
- (b20) *Building* - refers to all kinds of structure more or less permanently attached to a piece of land, excluding those, which are merely superimposed on the soil; any structure built for the support, shelter, or enclosure of persons, animals, chattels, or property of any kind.

(b21) *Building Height* – the vertical distance from the established grade elevation to the highest point of the coping of a flat roof, to the average height of the highest gable or a pitch or hip roof, or to the top of the parapet if the roof is provided with a parapet. In case of slopping ground, the average ground level of the buildable area shall be considered the established grade elevation.

(b22) *Building Length* – its general linear dimensions usually measured in the direction of the bearing wall for girders.

(b23) *Building Line* – the line formed by the intersection of the outer surface of the enclosing wall of the building and the surface of the ground.

(b24) *Building Permit* – is a permit issued by the City Government to a person, firm, or corporation, including any government agency or instrumentality, authorizing them to erect, construct, alter, repair, move, convert or demolish any building or structure, or cause the same to be done.

(b25) *Building Width* – shortest linear dimensions usually measured in the direction of the floor, beams or joists.

(b26) *Business Agent* - includes all persons who act as agent of others in the transaction of business with any public officers, as well as those who conduct collection or advertising for another.

(b27) *Business Sign* – an identification of premises or accessory sign that directs attention to a profession, business, commodity, service or entertainment conducted, sold or offered in the same place where the business is located.

(c) *Calling* - means one's regular business, trade, profession, vocation or employment which does not require the passing of an appropriate government board or bar examination, such as professional actors and actresses, hostesses, masseurs, commercial stewards and stewardesses, etc.

(c1) *Carenderia*- refers to any public eating place where foods already cooked are served at a price.

(c2) *Capital* - signifies the actual estate, whether in money or property, owned by an individual or corporation; it is a fund with which it transacts its business and which would be liable to each creditor, and which in case of insolvency, passes to a receiver.

(c3) *Capital Investment* – is the capital which a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.

(c4) *Cellar* – the portion of a building between floor and ceiling which is wholly or partly below grade and so located that the vertical distance from grade to the floor below is equal to or greater than the vertical distance from grade to ceiling.

(c5) *Charges* - refer to pecuniary liability, as rents or fees against persons or property.

(c6) *Chimney Classifications:*

c6. 1. Residential Appliance Type – a factory-built or masonry chimney suitable for removing products of combustion from residential type appliance producing combustible gases not in excess of 538°C measured at the appliance flue outlet.

c6. 2. Low-Heat Appliance Type – a factory-built masonry or metal chimney suitable for removing products of combustion from fuel-burning low-heat appliances producing combustion gases not in excess of 538°C under normal operating conditions but capable of producing combustible temperatures measured at the appliance flue outlet.

c6. 3. Medium-Heat Appliance Type - a factory-built or masonry or metal chimney suitable for removing products of combustion from fuel-burning medium-heat appliance producing combustible gases not in excess of 1093°C measured at the appliance flue outlet.

(c7) *Chimney Connector* – the pipe which connects a flue-burning appliance to a chimney.

(c8) *Chimney Linear* – the lining materials of fire clay or other approved materials.

(c9) *Chimney Masonry* – the chimney of solid masonry unit bricks, stones, listed hollow units, masonry units or reinforced concrete.

(c10) *Chiropodist* - means one skilled in treating diseases of the hand and feet; but is not restricted to the treatment of ailment of the feet.

(c11) *Circus* – includes every building, tent, or area where feats of horsemanship, acrobatic performance, or similar acts are exhibited.

(c12) *City/Municipal Waters* - include not only streams, lakes and tidal waters within the City, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two (2) lines drawn perpendicularly to the general coastline from points where boundary lines of the City touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

(c13) *City Public Market* – refers to a public market maintained, owned and/or operated by the City Government within its territorial jurisdiction.

(c14) *Club* – includes any regularly organized club, voluntary association or organized action maintained, conducted or controlled for the amusement, recreation, or improvement of the members thereof, for which an initiation is necessary or membership dues or fees are required before admission, and that the same is not operated for profit.

(c15) *Cocker (aficionado)* – a person who participates and bets in cockfighting as a sport, amusement, recreation or form of relaxation.

(c16) *Cockfighting (Sabong)* – shall embrace and mean the commonly known game or term "Cockfighting derby", "pintakasi", "tupada", or its equivalent term in different Philippine localities.



(c17) *Cockfight (Sultada)* – the actual fighting or physical combat of two (2) pitted or evenly matched gamecocks where bets on either side are laid.

(c18) *Cockpit* - includes any place, compound, building or portion thereof, where cockfights are held whether or not money is bet on the result of such cockfights.

(c19) *Cockpit Manager* – a person who professionally, regularly and habitually manages a cockpit and cockfights therein. He may or may not be the owner of the cockpit himself.

(c20) *Cocktail Lounge* - same definition as Supper or Family Clubs.

(c21) *Coliseum* – includes amphitheater, covered or otherwise or other place where professional or non-professional athletic competitions, including boxing exhibitions, are held.

(c22) *Collecting Agency* – includes any person other than a practicing Attorney-at-Law engaged in the business of collecting or suing debts or liabilities placed in his hands, for said collection or suit, by subscribers or customers applying and paying therefor; while a “Mercantile Agency” is any person engaged in the business of gathering information as to the financial standing ability, or credit of persons engaged in business, and reporting the same to subscribers or to customers applying and paying therefor.

(c23) *Commercial Broker* - includes all persons other than importers, manufacturers, producers or bona fide employees, who, for compensation or profit, sell or bring about sale or purchase of merchandise for other persons; bring proposed buyers and sellers together; or negotiate freight or other business for owners of vessels or other means of transportation, or for the shippers, consigners, or non-consigners of freight carried by vessels or other means of transportation. The term includes commission merchants.

(c24) *Compounder*- comprises every person who, without rectifying, purifying, or refining distilled spirits, wine, or other liquor with any materials except water, manufacture any intoxicating beverage.

(c25) *Concerto or Concert* - a musical performance by a number of voices or instruments, or both; the combination of voices or instruments to produce harmony; a performance of music before an audience. The term is sometimes reserved for a performance by several musicians. The word concert originally meant a combination of performers (“a consort of viols”) rather than the performance itself.

(c26) *Concrete Block* – a hollow or solid concrete masonry unit made from cement and suitable aggregates such as sand, gravel, crushed stone, bituminous or anthracite cinders, burned clay, pumice, volcanic scoria, air cooled or expanded blast furnace slugs.

(c27) *Confiscatory* – is that which amount to undue seizure or forfeiture of private property in favor of the public treasury;

(c28) *Construction* – all on-site work done from site preparation, excavation, foundation, assembly of all the components and installation of utilities and equipment of building/structure.

(c29) *Consumer* - includes those who directly purchase or acquire from manufacturers, producers, and distributors of articles or goods for their direct use or consumption, or for distribution for the use or consumption of others as the end users or ultimate consumers.

(c30) *Contractor* – includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

It is deemed synonymous with the term "Builder" and hence, any person who undertakes or offers to undertake or submits a bid to, or does himself or through others, constructs, alters, repairs, add to, subtracts from, improves, moves, wrecks or demolishes any building, highway, road, railroad, excavation or other structure, or work in connection therewith. The term "contractor" includes sub-contractor, general engineering, general building, specialty and service contractors, as defined under applicable laws;

*1) A "General Engineering Contractor" - is a person whose principal contracting business is in connection with fixed works requiring specialized engineering knowledge and skill, including the following divisions or subjects: Irrigation, drainage, water power, water supply, flood control, in-land waterways, harbors, docks and wharves, shipyards and ports, dams, hydro-electric projects, levees, river control and reclamation works, railroads, highways, waste reduction plants, bridges, overpasses, underpasses and other similar works, pipelines, and other systems for the transmission of petroleum and other liquid or gaseous substances, land leveling and earth moving projects, excavation, grading, trenching, paving and surfacing works, filling, demolition, and salvage work contractors; persons engaged in the installation of gas or electric light, heat energy or power, and all of similar works not specifically provided herein.*

*2) A "General Building Contractor" - is a person whose principal contracting business is in connection with any structure built, being built, or to be built, for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind, requiring in its construction the use of more than two unrelated building trades or crafts, or to do or superintend the whole or any part thereof. Such structure includes sewers and sewerage disposal plants and systems, parks, playgrounds and other recreational works, refineries, chemical plants and similar industrial plants, requiring specialized engineering knowledge and skill, powerhouses, power plants and other utility plants and installations, mines and metallurgical plants, cement and concrete works in connection with the above-mentioned fixed works. All other similar works not specifically provided herein.*

*A person who merely furnishes materials or supplies without fabricating them into, or consuming them in the performance of the work of the general building contractor does not necessarily fall within this definition.*

3) A "Specialty Contractor" - is a person whose operations pertain to the performance of construction work requiring special skill and whose principal contracting business involves the use of specialized building trades or crafts.

4) A "Service Contractor" – is any person principally rendering or offering services, whether by manual labor, the use of expertise or with the use of facilities or machines for a fee.

*Proprietors or operators of shopping centers and privately-owned public markets;*

*Proprietors or operators of arrastre and stevedoring, warehousing and forwarding or messengerial services; master plumber, smiths and house or sign painters; printers, bookbinders, lithographers, video coverage; publishers, except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisement; advertising agencies; business agents, private detective or watchman agencies; proprietors or operators of smelting plants, or assaying laboratories;*

*Shops for searing animals; vaciador shops, upholstery shops; shipping agencies; collecting agencies; hampgrading establishments; indentor and/or indent services; litherages; permapress establishments;*

*Business consultants and management agencies; skin care specialists or consultants; booking offices for local exchange (except imported films), brokerages; interior decoration services; employment services; private hospitals, medical, dental and optical clinics; animal hospitals; public ferries; purchasing warehouses and bodegas; purchasing agents and/or purchasing agencies; recapping plants; rental of equipment, document safety boxes*

*furniture, bicycles, vehicles suits and vestments, skates, brakes, rent-a-car services, sound system; roasting of pigs and fowls not sold for retail; sand and gravel contractors; sculpture shops; painting, silk-screening and T-shirt printing; wood carving and handicraft shops; tanners;*

*Travel agencies; vocational and/or driving schools; schools and universities; review schools; watch repair center shops; off-tract betting centers for races;*

*Business agents and other independent contractors (juridical or natural) not included among individual subject to professional tax and whose activity consists essentially of the sale of all kinds of services for a fee;*

*Commercial, immigration, and customs brokers; and cinematograph film owners, lessors or distributors, and video coverage;*

*Proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards.*

*And all other similar establishments or services not herein expressly provided.*

As used in this Code, Article Ten. - Graduated Tax on Business, the term "contractor" shall include proprietors or operators of: mine drilling apparatus; dockyards; establishment engaged in the installation of water system and gas or electric light or heat; smelting plants; engraving, plating, or plastic lamination establishments; establishment for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; furniture shops; establishment for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; dry-cleaning or dyeing, steam laundries and/or using washing machines establishments; shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, furniture, or shoe repairing by machine or any mechanical or electrical devices; establishments or lots for parking purposes; tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; hotels, motels, and lodging houses, apartels, inns, boarding houses and dormitories; arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths, or sign painters; printers, bookbinders, lithographers, publishers -except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

(c31) *Cooperative* - is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.

(c32) *Corporations* - include partnerships, no matter how it was created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;

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

(c33) *Convention* - is any gathering for the purpose of exchanging or disseminating views, technical expertise, experiences, knowledge, skills, information, policies or any other related activity. It does not include corporate meetings or events where participation is limited to company personnel only. The term embraces the following:

- c33a. Conference – is usually a general session and face-to face groups with high participation to plan, get facts, solve organization and member problems.
- c33b. Congress – is a more commonly used European designation for convention and mainly international in scope.
- c33c. Seminar – is usually a face-to-face group sharing experiences in a particular field under the guidance of an expert discussion leader, with a maximum attendance of thirty (30) persons.
- c33d. Lecture – is a formal presentation by an expert sometimes followed by question and answer period.
- c33e. Symposium – is a panel discussion by experts in a given field before a large audience, some audience participation but appreciably less than a forum.
- c33f. Forum – is a panel discussion taking opposite sides of an issue by experts in a given field with liberal opportunity for audience participation.
- c33g. Workshop – is usually a general session and face-to-face groups of participants training each other to gain new knowledge, skills or insights to problems. Attendance is generally from thirty to thirty-five (30-35) participants.
- c33h. Colloquium– is a program in which the participants determine the matter to be discussed. The leaders would then construct the program around the most frequent problems, usually attended by a maximum of thirty-five (35) persons with equal emphasis on instruction and discussion.
- c33i. Professional Congress Organizer (PCO) – is any person, natural or juridical, who manages conventions, either as an official of an organization, consultant, volunteer or as a retained professional.

(c34) *Conversion* – a change in the use or occupancy of a building/structure to increase its value, utility and/or to improve its aesthetic quality.

(c35) *Coping* – the materials or units used to form a cap of finish on top of a wall, pier or pilaster.

(c36) *Corrosion-Resistant* – the non-ferrous metal, or any metal having an unbroken surface of non-ferrous metal, or steel with not less than ten percent (10%) chromium or with less than 0.20 percent copper.

(c37) *Corrosion-Resistant Materials* – materials that are inherently rust-resistant or materials to which an approved rust-resistive coating has been applied either before or after forming or fabrication.

- (c38) *Cottage Enterprise* – an enterprise with an asset size of Five Hundred Thousand Pesos (P500,000.00) and below.
- (c39) *Course* – a continuous horizontal layer of masonry units.
- (c40) *Court* – an occupied space between building and lot lines other than a yard; free, open, and unobstructed by appendages from the ground upward.
- (d) *Dancing Pavilion* - includes any space within the duly licensed restaurants or other public eating places other than a night club or bar where the operator thereof allows the use of the said space by its patrons or customers for casual dancing to the accompaniment of music by an orchestra or "rondalla" or by an amplifier or jukebox.
- (d1) *Dancing School* - includes any establishment where ballroom dancing is taught and permitted to the public in consideration of an enrollment, admission, membership or any other fee.
- (d2) *Dealer* - means one whose business is to buy and sell merchandise, goods and chattels, as a merchant. He stands immediately between the producer or manufacturer and the consumer, and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.
- (d3) *Dealer in Securities* - includes all persons who for their own account, are engaged in the sale of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities.
- (d4) *Demolition* - the systematic dismantling or destruction of a building/structure, in whole or in part.
- (d5) *Department Store* – is a store that sells or carries lines of merchandise that is organized into separate sections for the purpose of promotion, service, accounting and control.
- (d6) *Disco hall* - includes any place or establishment where dancing is permitted to the public in consideration of admission fee, entrance fee, or any other fee paid on, before or after the dancing.
- (d7) *Dispersal Area (safe)* – An area which will accommodate a number of persons equal to the total capacity of the stand and building it serves, in such a manner from the stand or building. Dispersal areas shall be based upon an area of not less than 0.28 square meter per person.
- (d8) *Display Sign* – any material, device or structure that is arranged, intended, designed, or used as an advertisement, announcement, or directory that includes a sign, sign screen, billboard or advertising device of any kind.
- (d9) *Display Stand* – any movable structure, table, showcase cabinet and the like where goods or periodicals are displayed.

(d10) *Display Surface* – the entire area enclosed by the extreme limits or perimeter of a sign.

Page 15  
Ord. No. 0291-17

(d11) *Display Window* – that portion of a building abutting the sidewalk open to public view protected by grills, screens or transparent materials for the display of goods.

(d12) *Distiller of Spirits* - comprises all who distill spirituous liquor by original and continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until manufacture thereof is complete.

(d13) *Dwelling* – any building or any portion thereof which is not an “apartment house”, “lodging house”, or a “hotel” as defined in this Code which contains one or two “dwelling unit” or “guest rooms” used, intended or designed to be built, used, rented, leased, let or hired out to be occupied, or which are occupied for living purposes.

(d14) *Dwelling, Indigenous Family* - a dwelling intended for the use and occupancy of the family of the owner only. It is one constructed of native materials such as bamboo, nipa, logs, or lumber, the total cost of which does not exceed Fifteen Thousand Pesos (P15,000.00).

(d15) *Dwelling, Multiple* – a building used as a home or residence of three or more families living independently from one another, each occupying one or more rooms as a single housekeeping unit.

(d16) *Dwelling, One Family* – a detached building designated, for or occupied exclusively by one family.

(d17) *Dwelling Unit* - one or more habitable rooms which are occupied or which are intended or designated to be occupied by one family with facilities for living, sleeping, cooking and eating.

(d18) *Doing Business* – shall refer to any activity for the purpose of commercial gain, or carrying out the purposes and objects of the business such as, but not limited to, appointing representatives, distributors, dealers and business agents participating in the sales, management, supervision, or control of the business firm, entity, or corporation, and the solicitation of orders, purchases, service contracts, or operating offices, whether called as “liaison” offices or branches, display centers, showrooms, administrative or booking offices.

(e) *Electrical Sign* – any sign which has characters, letters, figures, designs, faces, backgrounds or outline illuminated by incandescent or fluorescent lamps or luminous tubes as part of the sign proper, neon signs included. These light sources being either external or internal.

(e1) *Entertainment Dancers*– any entertainer professionally engaged in dancing for a fee.

(e2) *Erection* - installation in place of components of a building/structure.

(e3) *Establishment* – Economic unit that produces and/or sells goods or services, and operates from a single physical location. If a firm has several locations, each is termed an establishment.

(e4) *Excessive* - means that which is characterized by whatever is notably greater than what is moderate, reasonable proper, usual, necessary and just.

(e5) *Exhibit and event organizer* – is any person, company or entity who shall be responsible in organizing, arranging, sponsoring and in taking control and acting for any and all organizations, exhibits or institution, including the officers, agents, and/or employees thereof, on all aspects of the management of an exhibit.

(e6) *Existing Building Structure* - is one constructed under R.A. 6541 or P.D. 1096, if legally done in accordance therewith.

(e7) *Exit* – a continuous and unobstructed means of egress to a public way, and shall include intervening doors, doorways, corridors, exterior exit balconies ramps, stairways, smoke proof enclosures, horizontal exits, exit passageways, exit courts, and yards. An exit shall be deemed to be that point which opens directly into a safe dispersal area or public way. All measurements are to be made to that point when determining the permissible distance of travel.

(e8) *Exit Courts* – a yard or court providing egress to a public way for one or more required exits.

(e9) *Exit Horizontal* – a means of passage from one building into another building occupied by the same tenant through a separation wall having a minimum fire resistance of one hour.

(e10) *Exit Passageway* – an enclosed means of egress connecting a required exit or exit court with a public way.

(f) *Facing* – Any masonry, forming an integral part of a wall used as finished surface (as contrasted to veneer).

(f1) *Fee* - a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;

(f2) *Firebrick* -a refractory brick.

(f3) *Fireclay* - a finely ground clay used as plasticizer for masonry mortars, varies widely in physical properties.

(f4) *Fireplace* – a hearth and fire chamber or similarly prepared place in which fire may be made and which is built in conjunction with a chimney.

(f5) *Fire Retardant-Treated Wood* – lumber or plywood impregnated with chemicals and when tested in accordance with accepted fire standards for a period of thirty (30) minutes shall have a flame-spread or not over twenty-five percent (25%) and show no evidence of progressive combustion. The fire-retardant properties shall not be considered permanent when exposed to the weather.



(f6) *First Storey* - the storey floor of which is at or above the level of the sidewalk or adjoining ground, the remaining storeys being numbered in regular succession upward.

Page 17

Ord. No. 0291-17

(f7) *Flash Point* - means the temperature at which liquid gives a vapor sufficient to form ignitable mixture with the air near the surface of the liquid or within the vessel used.

(f8) *Floor Area* – the area included within the surrounding exterior walls of a building or portion thereof, exclusive of vent shafts and courts. The floor area of a building or portion thereof, not provided with surrounding exterior walls shall be the usable area under the horizontal projection of the roof or floor above.

(f9) *Footing* -that portion of the foundation of a structure which spreads and transmits loads directly to the soil of the pile.

(f10) *Foundation* - all the portions of the building or structure below the footing, the earth upon which the structures rests.

(f11) *Franchise* - is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;

(f12) *Frolic Device* - includes amusement rides, sideshows, ferries, shooting galleries, and booths with shows for amusement.

(f13) *Forest Lands* - include the public forest, the permanent forest or the forest reserves, and forest reservations.

(f14) *Forest Products* - means timber, pulp-wood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.

(g) *Gaffer (Mananari)* – a person knowledgeable in the technique or arming fighting cocks with gaffs on either or both legs.

(g1) *Gamecock* – refers to domesticated fowls, whether imported or locally bred, as well as the native fighting cock, indigenous to the country, especially bred, trained and conditioned for actual cockfighting or for propagation and breeding purposes for eventual use in cockfighting.

(g2) *Garbage* – shall include the refuse of animal or vegetable matter or food supplies as were intended for human food but have been rejected for such use, waste or used papers, posted cars, woven materials, straws, wood, hush, cans, broken glass or porcelain, loose or decayed materials, dirt like substance, sweepings and carting and waste products or materials of manufacturing establishments and construction works, including all matters already completely abandoned and considered as waste by the owner and thrown outside the residential warehouse and manufacturing premises of the owner.

(g3) *Garage* - a building or portion thereof in which a motor vehicle containing gasoline, distillate, or other volatile, flammable liquid in its tank, is stored, repaired, or kept.

(g4) *Garage, Commercial* – a garage where automobiles and other motor vehicles are housed, cared for, equipped, repaired or kept for remuneration, hire or sale.

Page 18  
Ord. No. 0291-17

(g5) *Garage, Open Parking* - a structure of one or more tiers in height which is at least fifty percent (50%) open on two or more sides and is used exclusively for the parking or storage of passenger motor vehicles having a capacity of not more than nine (9) persons per vehicle. Open parking garages are further classified as either ramp-access or mechanical –access. Ramp-access, open parking garages are those employing a series of continuously rising floors permitting the movement of vehicles under their own power from and to the street level. Mechanical access parking garages are those employing parking machines, lifts, elevators, or other mechanical service for vehicles moving from and to street level and in which public occupancy is prohibited above the street level.

(g6) *Garage Private* – a building or a portion of a building in which only motor vehicles used by the tenants of the building or buildings on the premises are stored or kept.

(g7) *Girder* – a horizontal structural piece which supports the end of the floor beams or joists or walls over opening.

(g8) *Golf Link* - includes any place, compound or any portion thereof, where, for a fee or compensation, customers and club members are allowed to play golf or simulated golf games or practice golf.

(g9) *Government-owned and/or Operated Public Markets* – refers to those established out of public funds or those leased/acquired by any legal modes or means from private persons, natural or juridical, to be operated by the government either thru its instrumentality, branch or political subdivisions.

(g10) *Grade (Adjacent Ground Elevation)* – the lowest point of elevation of the finished surface of the ground between the exterior wall of a building and a point one and one-half (1.50) meters distant from said wall, or the lowest point of elevation of the finished surface of the ground between the exterior wall of a building and a property line if it is less than one and one-half (1.50) meters distant from said wall. In case walls are parallel to and within one and one-half (1.50) meters of public sidewalk, alley, or other public way, the grade shall be the elevation of the sidewalk, alley or public way.

(g11) *Gross Output* - means the actual market value of the manufactured or produced products without any deduction for manufacturing, producing, milling, transporting, handling, marketing or any other expenses, except in the case of manufacturer or producer under the term CIF, in which case, the actual cost of ocean freight and insurance shall be deducted.

(g12) *Gross Sales or Receipts* - include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);

(g13) *Gross Receipts of Hotels, Restaurants, etc.* - means the charges or prices, or compensation paid by the guest for their lodging, meals and for such other services and

attention as are necessary and incidental to the use of hotels as temporary abode. In the case of restaurants, cafe or refreshment parlor, it refers to the charges, prices or compensation paid for the meals, cooked foods, or refreshment served to the patrons.

Page 19

Ord. No. 0921-17

(g14) *Ground Floor* – the storey at or near the level of the grade, the other storeys, beginning with second, for the first next above, shall be designated by the successive floor numbers counting upward.

(g15) *Ground Sign* – a sign resting on the ground.

(g16) *Guest Room* – any room or rooms used, or intended to be used by a guest for sleeping purposes; every 9.30 square meters or superficial floor area in a dormitory shall be considered to be a guest room.

(h) *Handler (Sultador)* – a person who personally takes physical custody and control, inside the area of pitted gamecock and who actually released the same for actual fight and combat in a cockfight.

(h1) *Habitable Room* – any room meeting the requirement of this Code for sleeping, living, cooking or dining purposes, excluding such enclosed spaces as closets, pantries, bath or toilet room, service rooms, connecting corridors, laundries, unfinished attics, storage, space cellars, utility rooms, and similar spaces.

(h2) *Hall, Common* – a corridor or passageway used in common by all the occupants within a building.

(h3) *Hall, Stair* - a hall which includes the stair, stair landings and those portions of the common halls through which it is necessary to pass in going between the entrance floor and the room.

(h4) *Heliport* – an area of land or water or a structural surface which is used, or intended for use in the landing and take off of helicopters and any appurtenant areas which are used, or intended for use, for heliport buildings and other heliport facilities.

(h5) *Helistop* – the same as heliport except that no refueling, maintenance, repairs, or storage of helicopters is permitted.

(h6) *Highly-Built-Up Urban Area* – a commercial and/or industrial site which is characterized by high-rise buildings or establishment.

(h7) *Hostess* - woman entertainer whose services are hired by a night club or day club operator for the purpose of entertaining its patrons, guests or customers, allowing said hostess to dance and/or converse, talk or chat with them usually for an honorarium at the discretion of the patrons, guests, or customers.

(h8) *Hotel* – a building, edifice or premises or a completely independent part thereof, which is used for the regular reception, accommodation or lodging for travelers and tourists and the provision of services incidental thereto for a fee.

h8.a. De Luxe – luxurious, elegant or expensive hotel that is complete with all the facilities and amenities pertaining to hotel establishments.

h8.b. First Class – a hotel of high quality but of inferior quality to De Luxe Hotels in terms of facilities and amenities.

Page 20  
Ord. No. 0291-17

h8.c. Standard – a sound and usable but not of top quality hotel conforming to the standards established by custom and law.

h8.d. Economy – thrifty and efficient hotel.

(h9) *Hotel, Apartment* – an apartment house which may furnish dining room service and other services for the exclusive use of its tenants.

(i) *Importer* - means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad, for unloading therein, or which after such entry are consumed herein to become incorporated into the general mass of property in the Philippines. In the case of tax-free articles brought or imported into the Philippines by persons; entities, or exchanged in the Philippines to non-exempt private persons or entities, the purchasers or recipients shall be considered importers thereof.

(i1) *Imprint* – a plaque or sticker or lettering to be painted on either the top or the bottom of the poster or sign as a means of identifying the company to whom the structure belongs and the permits issued therefore.

(i2) *Inbound Tour* – is a tour to or of the Philippines or any place within the Philippines

(i3) *Incombustible* - as applied to building construction materials, as material which, in form it is used, is either one of the following:

(a) Material having a structural base of incombustible material not over 3.2 millimeters thick which has a flamed-spread rating of fifty (50) or less.

(b) "Incombustible" does not apply to surface finish materials. Material required to be incombustible for reduced clearance to flues, heating appliances, or other materials shall refer to material conforming to the provisions of this Code. No material shall be classified as incombustible which is subject to increase in combustibility or flame-spread rating beyond the limits herein established, through the effects of age, moisture, or other atmospheric conditions.

(i4) *Incombustible Material* - when referred to as structural material, means brick, stone, terracotta, concrete, iron, steel, sheet metal, or tiles used either singly or in combination.

(i5) *Incombustible Roofing* – a partition plastered on both sides upon metal lath or wire cloth for the full height, and fire-stopped between the studs with incombustible material twenty (20) centimeters above the floor and at the ceiling.

(i6) *International Derby* - refers to an invitational cockfight participated in by local and foreign game cockers or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

(i7) *Internet* – refers to the interactive communication and information technology sourced through computers.

- (i8) *Internet Café* – means a business establishment using the worldwide web or Internet system that enable users to view and interact with a variety of information accessed through a computer connected to a Local Area Network (LAN).
- (i9) *Internet Service Provider (ISP)* – refers to a local or national network provider of Internet services.
- (j) *Jai-Alai* - means a place, usually enclosed and built for the purpose, where pelotari game is played and money is bet on the game.
- (j1) *Jukebox* - means a musical instrument mechanically devised for the purpose of furnishing music for compensation.
- (l) *LTFRB* – the Land Transportation Franchising and Regulatory Board of the Republic of the Philippines.
- (l1) *LTO* – the Land Transportation Office of the Republic of the Philippines.
- (l2) *Large Cattle* - includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.
- (l3) *Large Enterprise* – an enterprise with an asset size of over Ten Million Pesos (P10,000,000.00).
- (l4) *Lending Investor*- refers to a corporation which makes a practice of lending money with corresponding interest subject to limitations provided for under R.A. 9474, otherwise known as the Lending Company Regulation of 2007.
- (l5) *Levy* - means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (l6) *License or Permit* - is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (l7) *Lien* – a charge upon real or personal property for the satisfaction of some debt or duty ordinarily arising by operation of law.
- (l8) *Line, Building* – the line formed by the intersection of the outer surface of the enclosing wall of the building and the surface of the ground.
- (l9) *Lintel* – the beam or girder placed over an opening in a wall, which supports the wall construction above.
- (l10) *Load, Dead* – the weight of the permanent portions of a building or structure; it includes the weight of the walls, permanent partitions, framing, floors, roofs, and all other permanent and stationary fixtures, mechanism, and other construction entering into and becoming a part of a building or structure.

(111) *Load, Lateral* – that load caused by winds, earthquakes, or other dynamic forces.

Page 22  
Ord. No. 0291-17

(112) *Load, Live* – the weight of the contents of a building or structure; it includes all loads except dead and lateral, and weight of temporary partitions, cases, counters, and similar equipment, and all loads imposed due to the occupancy of the building or structure.

(113) *Load, Occupant* – the total number of persons that may occupy a building or portion thereof at any one time.

(114) *Local Derby* – an invitational cockfight participated in by game cockers or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

(115) *Local Government* - includes provinces, cities, municipalities and barangays.

(116) *Lodging House/ Lessors of Real Estate* includes any house or building or portion thereof, in which any person or persons may be regularly harbored or received as transients for compensation. Taverns or inns shall be considered as lodging house; any building or portion thereof, containing not more than five (5) guest rooms which are used by not more than five (5) guests where rent is paid in money, goods, labor or otherwise.

(117) *Long-Haul Trip* – travel of considerable distance in terms of period of time, which shall be measured at a minimum of four (4) hours from point of embarkation to final destination.

(118) *Lot* – a parcel of land on which a principal building and its accessories are placed or may be placed together with the required open spaces. A lot may or may not be the land designated as lot on recorded plot.

(119) *Lot, Corner* – a lot situated at the junction of two or more streets forming an angle of not more than one hundred thirty-five degrees (135°).

(120) *Lot, Depth of* – the average horizontal distance between the front and the rear lot lines.

(121) *Lot, Front* – the front boundary line of a lot bordering on the street and in the case of a corner lot, it may be either frontage.

(122) *Lot, inside* – a lot fronting on but one street or public alley and the remaining sides bounded by lot lines.

(123) *Lot Line* – the line of demarcation between either public and private property.

(124) *Lot Open* – a lot bounded on all sides by street lines.

(125) *Lot, Width of* – the average horizontal distance between the side lot lines.

(m) *Magazine and/or Newspaper Stand* - means an outdoor stall or center where newspapers, periodicals and/or other reading materials are sold and may include as items for sale, cigars and cigarettes, sweepstakes tickets only and no other commodity,

provided a separate permit fee is paid for the retail of cigar and cigarettes as provided in this Code.

Page 23  
Ord. No. 0291-17

(m1) *Manufacturer*- includes every person who for the purpose of sale or distribution to others and not for his own use or consumption, by physical or chemical process; (1) alters the exterior texture or form or inner substance of any raw materials, or manufactured or partially manufactured products in such manner as to prepare it for a special use or uses to which it could not have been put in its original condition; or (2) alters the quality of any raw materials, or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any use or industry, or (3) combines any raw materials, or products of the same or of different kind in such manner that the finished product of such process or manufacture can be put to a special use or uses to which such materials, or manufactured or partially manufactured products in its original condition could not have been put.

(m2) *Manufacturer of Cigars or Cigarettes* - includes those whose business it is to make or manufacture cigars or cigarettes or both for sale or who employs others to make or manufacture cigars or cigarettes for sale; but the term does not include artisans or apprentices employed to make cigars or cigarettes from materials supplied by the employer, the latter being lawfully engaged in the manufacture of cigars or cigarettes.

(m3) *Manufactured Tobacco Products* – include cigars, cigarettes, chewing tobacco and snuff and all other forms, of manufactured and partially manufactured tobacco.

(m4) *Manufacturer of Tobacco* – includes every person whose business is to manufacture tobacco or snuff, or who employs others to manufacture tobacco or snuff, who whether such manufacture be by cutting, pressing, grinding or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco or manufactured or partially manufactured tobacco and snuff, or putting for consumption scraps, refuse or stems of tobacco resulting from any waste by shifting, twisting, screening or by any other process.

(m5) *Marginal Farmer or Fisherman* – refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (P 50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.

(m6) *Market Committee* – refers to the body whose duty is to conduct the drawing of lots and opening of bids in connection with the adjudication of vacant or newly constructed stalls in the City Markets and to certify to the City Mayor the results thereof.

(m7) *Market Premises* - refers to any open space in the market compound; part of the market lot consisting of bare ground not covered by market buildings, usually occupied by transient vendors especially during market days.

(m8) *Market Rental Fee* – refers to the fee paid to and collected by the City Treasurer for the privilege of using public market facilities.

(m9) *Market Section* – refers to contiguous stalls/ booths/ spaces in the market classified according to the kind of merchandise offered for sale therein;

m9.1 Fish Section – refers to the area where only fresh fish, clams, oyster, crabs, lobsters, shrimps, seaweeds and other seafoods and marine products shall be sold;

Page 24

Ord. No. 0291-17

m9.2 Meat Section – refers to the area where only all kinds of meat and other meat products shall be sold, provided, that meat, pork and dressed chicken shall be separately displayed and properly labeled;

m9.3 Dry Goods Section – refers to the area where only all kinds of textiles, ready-made dresses and native products, toiletries, novelties, footwears, laces kitchenwares, utensils, and other household articles, handbags and school and other supplies shall be sold;

m9.4 Groceries Section – refers to the area where only all kinds of cakes, biscuits, pastries, crackers, butter, cheese, confections, candies, canned or bottled foods, beverages, softdrinks, cigarettes, flour, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, eggs, sausages, starch, smoked fish, dried fish, salt, feeds, soap, mongo and the like, and other household and food products shall be sold;

m9.5 Rice and Corn Section – refers to the area where purely rice, corn and other cereals shall be sold;

m9.6 Vegetables and Fruit Section – refers to the area where only all kinds of vegetables, fruits, coconuts and root crops such as sweet potatoes, cassava, garlic and the like shall be sold;

m9.7 Eatery Section – refers to the area where only all kinds of cooked/ prepared food shall be sold. This includes refreshment parlors, cafeterias, and other delicacies;

m9.8 Poultry and Livestock Products Section – refers to the area where only live chickens, ducks, turkeys, other fowls and birds, suckling and piglets and other like products, shall be sold;

m9.9 Flower Shop Section – refers to the area where only all kinds of flowers whether fresh or artificial flowers, pots, and other materials needed in floral arrangements shall be sold;

m9.10 Cold Storage Service Section – refers to the area where only refrigeration services shall be made available and the sale of ice in whatever form shall be conducted;

m9.11 Miscellaneous Section – refers to the area where any other business not classified herein above shall be allowed;

(m10) *Market Stall* – refers to any specific space or booth in the public market where merchandise is sold or offered for sale, or intended for such purposes in the public market.

(m11) *Masonry* – a form of construction composed of stone, brick, concrete, gypsum, hollow clay tile, concrete block or tile, or other similar building units or materials or combination of these materials laid up unit and set in a mortar.



(m12) *Masonry Solid* – masonry of solid units built without hollow spaces.

(m13) *Masonry Unit* – brick, block, tile, stone, or other similar building unit or combination thereof, made to be bounded together by a cementation agent.

Page 25  
Ord. No. 0291-17

(m14) *Medium Enterprise* - an enterprise with an asset size of Two Million to Ten Million Pesos (P2-M to P10-M).

(m15) *Mercantile Agency* - is any person engaged in the business of gathering information as to the financial standing ability, or credit of persons engaged in the business, and reporting the same to subscribers or to customers applying and paying therefore.

(m16) *Mezzanine or Mezzanine Floor* – a partial intermediate floor in any storey or room of a building having an area not more than one-half (1/2) of the area of the room or space in which it is constructed.

(m17) *Minerals* - refers to all naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state including coal. Soil which supports organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.

(m18) *Mineral Lands* – are lands in which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials.

(m19) *Mineral Products* - shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.

(m20) *Money Shop* - is an extension service unit of a banking institution usually operating in public markets with authority to accept money for deposit and extend short-term loans for specific purposes.

(m21) *Motorist hotel (Motel)* – any structure with several separate units, primarily located along the highway with individual or common parking space at which motorists may obtain lodging and, in some instances, meals.

It includes any house or building, or portion thereof, in which any person or persons may be regularly harbored or received as transients or guest and which is provided with a common enclosed garage or individually enclosed garages where such transients or guests may park their motor vehicles.

(m22) *Motorized Tricycle* – is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorela.

(m23) *Motorized Tricycle Operator's Permit (MTOPO)* – is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.

(m24) *Motor Vehicle* – means any vehicle propelled by any power other than muscular power using the public roads, but excepting road rollers, trolley/cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles which run only on rails or tracks and tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes.

Page 26  
Ord. No. 0291-17

(m25) *Moving* – the transfer of any building/structure or portion(s) thereof from its original location or position to another, either within the same lot or to different one.

(m26) *Museum* – is an institutional establishment where a collection of valuable objects and artifacts on history and culture, arts and sciences are put on exhibition for the general public.

(n) *National Derby* – means a cockfight promotion with nationwide participants.

(n1) *National Homestay Program* – is a program of the Department of Tourism which provides travelers with comfortable accommodations with Filipino families in areas near tourist attractions.

(n2) *National Wealth* – refers to all natural resources situated within the Philippine territorial jurisdiction including lands public domain, waters, minerals, coal, petroleum, mineral oils, potential energy forces or sources, gas and oil deposits, forest products, wildlife, flora and fauna, fishery and aquatic resources, and all quarry products.

(n3) *Neon Sign* – a discharged lamp where the neon tube contains a large proportion of neon gas, made/outlined to project letters or characters for the purpose of advertising.

(n4) *Night or Day Club* – includes places frequented at nights or days, as the case maybe, where foods, wines, and drinks are served and music is furnished by the operator and the patrons are allowed to dance with their own partners or with hostesses furnished by the management.

(n5) *Non-banking financial intermediaries* – shall refer to persons or entities whose principal functions include lending, investing or placement of funds or evidences of indebtedness or equity deposited with them, acquired by them or otherwise coursed through them, either for their own account or for the account of others.

It includes the following:

(1) A person or entity licensed and/or registered with any government regulatory body as a non-bank financial intermediary, such as investment house, investment company, financing company, securities dealer/broker, lending investor, pawnshop, money broker, fund manager, cooperative, insurance company, non-stock savings and loan association and building and loan association.

(2) A person or entity which holds itself out as a non-banking financial intermediary, such as by the use of a business name, which includes the term financing, finance, investment, lending, and/or any word/phrase of similar import which connotes financial intermediation, or an entity which advertises itself as a financial intermediary and is engaged in the function(s) where financial intermediation is implied.

(3) A person or entity performing any of the following functions, to wit: a). Receive funds from one (1) group of persons, irrespective of number, through traditional deposits, or issuance of debt or equity securities; and make available/lend these funds to another person or entity, and in the process acquire debt or equity securities; b). Use principally the funds received for acquiring various

Page 27

Ord. No. 0291-17

types of debt or equity securities; c). Borrow against, or lend on, or buy or sell debt or equity securities; d). Hold assets consisting principally of debt or equity securities such as promissory notes, bills of exchange, mortgages, stocks, bonds, and commercial papers; e). Realize regular income in the nature of, but need not be limited to, interest, discounts, capital gains, underwriting fees, guarantees, fees, commissions, and service fees, principally from the transactions in debt or equity securities or by being an intermediary between suppliers and users of funds. Provided, however, that a person or entity which has no other business operations other than subscribing, investing, purchasing, holding, or owning a shares of stocks of another corporation is deemed a non-bank financial intermediary.

(n6) *Non-Conforming Building* – a building which does not conform with the regulations of the district where it is situated as to height, yard requirement, lot area, and percentage of occupancy.

(n7) *Non-Conforming Use* – the use of any building or land or any portion of such building or land which does not conform with the use and regulation of the zone where it is situated.

(o) *Occupancy* – the purpose for which the building is used or intended to be used. The term shall also include the building or room housing such use. Change of occupancy is not intended to include change of tenants or proprietors.

(o1) *Occupation* – means one's regular business or employment or an activity which principally takes up one's time, thought, and energies. It includes any calling, business, trade, profession or vocation.

(o2) *Occupation Fee* – is a fee payable by any locator or occupant of any mining claim.

(o3) *Operator* - includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.

(o4) *Oppressive*- means unreasonably burdensome, unjustly severe or harsh.

(o5) *Owner* – any person, company, or corporation owning the property or properties under consideration or the receiver or trustee thereof.

(p) *Panic Hardware* – a bar which extends across at least one-half the width of each door leaf, which will open the door if subjected to pressure.

(p1) *Partition* – an interior subdividing wall.

(p2) *Passenger Accommodation Area* – is a passenger seating area and/or cabin/sleeping area.

(p3) *Passenger Ship* – is any vessel which is authorized to carry more than twelve (12) passengers as further defined in the Philippine Merchant Marine Rules and Regulations.

Page 28  
Ord. No. 0291-17

(p4) *Pawnbroker* – includes every person engaged in granting loans or deposits or pledges of personal property on the condition of returning the same at a stipulated price; displaying at his place of business three gilt of yellow bills or exhibiting a sign of money to loan on personal property or pledge; or otherwise engaged in the business known as pawnbroker.

(p5) *Peddler*– means any person, who either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definitions of wholesale dealer or retail dealer as provided in this Code.

(p6) *Peddler, Hawker or Hustler* – includes any person, whether adult or minor, who peddles or hawks goods, wares, merchandise, or any articles, in any manner, from place to place; or one who offers for sale articles without any regular fixed and established place of business in Davao City.

(p7) *Pedicab (Pedal-operated tricycle)* - otherwise known as " trisikads" is a vehicle having three (3) wheels and operated by means of a pedal to include bicycle with sidecar.

(p8) *Pedicab for commercial use* - is being used to transport commercial goods of its owner for delivery to customers.

(p9) *Pedicab for hire* - is being used in transporting passengers, goods or both for a fee.

(p10) *Private Pedicab* - is one being used by its owner for transport of his own goods and for personal use.

(p11) *Pension House* – a private or family-operated tourist boarding house, tourist guest house or tourist lodging house employing non-professional domestic helpers regularly conducting several independent lettable rooms, providing common facilities such as toilets, bathrooms/showers, living and dining rooms and/or kitchen and where a combination of board and lodging may be provided.

(p12) *Persistent Sidewalk Vendors or Persistent Vendors* - are vendors who are engaged in business of vending or selling goods continuously despite the opposition or prohibition of the government.

(p13) *Persons* - mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.

(p14) *Pilaster* – a portion of the wall which projects on one or both sides and acts as a vertical beam, a column, or both.

(p15) *Pilaster, Portland Cement* – a mixture of Portland Cement, or Portland Cement and lime, and aggregate and other approved material as specified.

(p16) *Plastic, Approved* – plastic materials which have a flame spread rating of two hundred twenty-five (225) or less.

Page 29  
Ord. No. 0291-17

(p17) *Platform, Enclosed* – a partially enclosed portion of an assembly room the ceiling of which is not more than one and one-half (1.5) meters above the proscenium opening and which is designed or used for the presentation of plays, demonstrations, and other entertainment wherein scenery, drops, decorations, of the effects may be installed or used.

(p18) *Pleasure Yacht* – is any vessel, which is used for pleasure only as defined in the Philippine Merchant Marine Rules and Regulations.

(p19) *Pit Manager* - refers to a person who professionally, regularly and habitually manages a cockpit and cockfights therein. He may or may not be the owner of the cockpit.

(p20) *Poster* – a fabricated flat surface upon which a message is either posted or painted.

(p21) *Privately-Owned or Operated Public Markets* – means those established by a private fund and operated by private persons, natural or juridical, under government permit.

(p22) *Private Place* - includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual.

(p23) *Privilege* - means a right or immunity granted as a peculiar benefit, advantage or favor.

(p24) *Producer* – means essentially the same as “Manufacturer” except that it is more commonly used to denote a person who raises agricultural crops and puts them in a condition for the market.

(p25) *Profession* – means a calling which requires the passing of an appropriate government board or bar examination such as the practice of law, medicine, public accountancy, engineering, etc.

(p26) *Professional Dancing Partner*– includes any person employed in entertainment establishments who offers himself or herself as dancing partner for a fee.

(p27) *Projecting Sign* – a sign fastened to, suspended from or supported on a building or structure the display surface of which is perpendicular from the wall surface or is at an angle therefrom.

(p28) *Promoter* – a person who is engaged in the convening, meeting, holding and celebration of specially programmed and arranged cockfighting like local and international derbies or competitions, special mains or matches or encounter, pintakasi and ordinary fights or hack fights.

(p29) *Public Market*– refers to any place, building or structure of any kind recognized as such under existing laws or ordinances and those to be established upon recommendation

of the local government concerned. It embraces all market stalls, tiendas, buildings, roads, subways, waterways drainage and other connections, parking spaces, and other appurtenances thereto.

(p30) *Public Place* - includes national, city, or barangay streets, parks, plazas, and such other places open to the public.

Page 30  
Ord. No. 0291-17

(p31) *Public Way* – a parcel of land unobstructed from the ground to the sky, more than three (3) meters in width, appropriated to the free passage of the general public.

(q) *Quarry Resources* - means any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

(r) *Race Track* – includes any place or compound, where exhibitions or trials of peed for a purse or price consideration are run by the competitors usually on horse or any other animal, or powered conveyances such as trucks, automobiles or race cars.

(r1) *Real Estate Broker* – includes any person, other than a real estate salesman as hereinafter defined, who for another, and for a compensation or in the expectation or promise of receiving compensation; (1) sells or offers, for sale, buys or offers to buy, lists or solicits for prospective purchasers, or negotiates the purchase, sale or exchange of real estate or interest therein; (2) or negotiates loans on real estate; (3) or leases or offers to lease or negotiates the sale, purchase or exchange of a lease or rents or places for rent or collects rent from real estate or improvements thereon; (4) or shall be employed by or on behalf of the owner or owners of lots or other parcels of real estate on salary, on commission, or otherwise to sell such real estate or any parts thereof in lots or parcels. "Real Estate Salesman" means any natural person regularly employed by a real estate broker to perform in behalf of such broker any or all of the functions of real estate broker. One act of a character embraced within the above definition shall constitute the person performing or attempting to perform the same real estate broker. But the foregoing definitions do not include a person who shall directly perform any of the acts aforesaid with reference to his own property. Where such acts are performed in the regular course of or as acting pursuant to a duly executed power of attorney from the owner authorizing final consummation by performance of a contract conveying real estate by sale, mortgage or lease; nor shall they apply to any receiver, trustee or assignee in bankruptcy or insolvency, or to any person acting pursuant to the order of any court; nor to a trustee selling under a deed of trust.

(r2) *Real Estate Dealer* - includes any person engaged in the business of buying, selling, exchanging leasing or renting property as principal and holding himself out as a full or part-time dealer in real estate or as an owner of rental property or properties rented or offers to rent for an aggregate amount of One Thousand Pesos (P1,000.00) or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of One Thousand Pesos or more a year; provided however, that an owner of sugar lands subject to tax under Commonwealth Act No. 567, shall not be considered as a real estate dealer under this definition.

(r3) *Real Property* - refers only to lands, building and machineries intended by the owner of the land or building for an industry or work which may be carried on in a building or on a land and which tend directly to meet the needs of the said industry or works.

(r4) *Recital* – a performance by one or two players or by a string quartet.

Page 31  
Ord. No. 0291-17

(r5) *Rectifier* – any person who rectifies, purifies or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, wash, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

(r6) *Referee (Sentenciador)* – refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress; the injuries sustained by the cocks and their capability to continue fighting; and, decides and make known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

(r7) *Refrigerating* – means the storage or keeping of articles at a temperature not to exceed forty (40) degrees Fahrenheit above zero (0) degree in a refrigerating case.

(r8) *Regional Derby* – means a cockfight promotion with participants from a particular region.

(r9) *Regular Cockfights* – means a cockfight held on Sundays and/or legal holidays.

(r10) *Remaining Value* – is the value corresponding to the remaining useful life of the machinery.

(r11) *Renovation* – any physical change made on a building/structure to increase its value, utility and/or to improve its aesthetic quality.

(r12) *Rental* - means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

(r13) *Repacker of Wines or Distilled Spirits* – includes all persons who remove wines or distilled spirits from the original containers for repacking and selling the same at wholesale.

(r14) *Repair* – the reconstruction and renewal of any part of an existing building for the purpose of restoring the same to its original condition and for maintenance. The word “repair” shall not apply to any change of construction.

(r15) *Residents* - refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them

fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

(r16) *Residential Property* – real property principally devoted to habitation.

Page 32  
Ord. No. 0291-17

(r17) *Resort* – any place or places with pleasant environment and atmosphere conducive to comfort, healthful relaxation and rest, offering food, sleeping accommodation and recreational facilities to the public for a fee or remuneration.

(r18) *Restaurant* – refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.

(r19) *Retail* – means a sale where the purchaser buys the commodity for his consumption irrespective of the quantity of the commodity sold.

(r20) *Retail Dealer in Fermented Liquor* – includes every person, except retail dealers of tuba, basi and tapuy, who for himself or on commission sells or offers for sale fermented liquors in quantities of five liters or less at any one time and not for resale.

(r21) *Retail Leaf Tobacco Dealer* – includes every person who for himself or on commission sells leaf tobacco or offers the same for sale to any person except a registered dealer in leaf tobacco or a manufacturer of cigars, cigarettes or manufactured tobacco but the term does not include a planter or producer so far as concerns the sale of leaf tobacco of his own production.

(r22) *Retail Liquor Dealer* – includes every person except a retail vino dealer, who for himself or on commission sells or offers for sale wine or distilled spirits (other than denatured alcohol) in quantities of five liters or less at any one time and not for resale.

(r23) *Retail Wine Dealer* – includes every person who for himself or on commission sells or offers for sale only domestic distilled spirits in quantities of five liters or less at any one time and not for resale.

(r24) *Revenue* - includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

(r25) *Roof Sign* – any sign installed on roofs, roof decks, parapets or eaves.

(s) *Services* - mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

(s1) *Shaft* – a vertical opening through a building for elevators, dumbwaiters, mechanical equipment, or similar purposes.

(s2) *Shop* – is a small retail establishment offering a line of goods or services.



(s3) *Shopping Center* – means a building, establishment, or a place or part thereof, leased to several different persons but not less than ten (10) persons to be used principally by them, separately for selling, assorted, non-perishable and dry goods, merchandise or articles including refrigerated goods.

(s4) *Short-Haul Trip* – is the travel of a considerable distance in terms of period of time, which shall be measured at a maximum of four (4) hours from point of embarkation to final destination.

Page 33  
Ord. No. 0291-17

(s5) *Show Window* – a store window in which goods are displayed.

(s6) *Sign* – any letter, word, numeral, pictorial presentation, illustration, decoration, emblem, device, symbol or trademark, flag banner, or pennant, or any other figure of similar character that is; attached to, painted on or in any manner represented on a building or structure; used to announce, direct attention to or advertise and visible to the public.

(s7) *Signboard* – a broad flat piece of wood or other material bearing information and/or advertising less than six (6) square meters in area.

(s8) *Sign Stand* – any movable structure upon which a sign is mounted or supported.

(s9) *Sign Structure* – that which is built or constructed, an edifice or building of any kind, or any piece of work artificially built up or composed of parts joined together in some definite manner.

(s10) *Skating Rink*– includes any private place or compound where, for a fee or compensation, the customers are allowed to skate in or around the place.

(s11) *Slum* – blighted area; eyesore; an area where the values of real estate tend to deteriorate because of the dilapidated, obsolescent, and unsanitary condition of the building within the area; any eyesore is a building or area which is markedly unpleasant to look at.

(s12) *Small Enterprise* - an enterprise with an asset size of Five Hundred Thousand Pesos (P500,000.00) to Two Million Pesos (P2,000,000.00).

(s13) *Socalo, Masonry* – the wall between the bottom of the window sill and the ground.

(s14) *Soda Fountain/Refreshment Parlor* – includes all places where refreshment and/or drinks are served, provided that, in such places, there is a counter stand with chairs and where customers are not permitted to congregate and loiter within the premises, such as in bars, and saloons or in restaurants and public eating places.

(s15) *Soffit* – the underside of a beam, lintel, or reveal.

(s16) *Special Cockfights* – means a cockfight held on days other than Sundays and legal holidays for special purposes.

(s17) *Special Cockfight Permit*– means a permit secured from the Sangguniang Panlungsod to hold cockfighting on days other than Sundays and legal holidays.

(s18) *Sports and Recreational Club/Center* – is any establishment offering sports and recreational facilities to tourists and to the general public.

(s19) *Stable* – any structure designed and intended for the enclosure, shelter, or protection of any horse, carabao, or other cattle.

(s20) *Stable, Commercial* – a stable wherein the animals are kept for business, racing or breeding purposes.

Page 34  
Ord. No. 0291-17

(s21) *Stage* – a partially enclosed portion of an assembly building which is designed or used for the presentation of plays, demonstrations, or other entertainment wherein scenery, drops or other effects may be installed or used, and where the distance between the top of the proscenium opening and the ceiling above the stage is more than one and one-half (1.5) meters.

(s22) *Stall* – refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.

(s23) *Stallholder* – refers to the awardees of a definite space within a public market that pays rentals thereon for the purpose of selling his/her goods/commodities or services.

(s24) *Stairway* – two or more riser shall constitute a stairway.

(s25) *Stairway, Private* – a stairway serving one tenant only.

(s26) *Stockbroker*– includes all persons whose business is for themselves as such brokers or for other brokers, to negotiate purchases or sales of stocks, bond, exchange, bullion, coined money, bank notes, promissory notes, or other securities; but does not include underwriters of one or more investment companies as defined in the Investment Company Act; "Dealer in Securities" includes all persons who for their own account are engaged in the sale of stock, bond, exchange, bullion, coined money, bank notes, promissory notes, or other securities.

(s27) *Storey* – that portion of building included between the upper surface of any floor and the upper surface of the floor next above, except the topmost floor and ceiling or roof above. If the finished floor level directly above a basement, cellar or unused under floor space is more than 3.6 meters above grade as defined herein at any point, such basement, cellar or unused under floor space shall be considered as a storey.

(s28) *Storey, Height of* – the perpendicular distance from top to top on two (2) successive floors, floor beams, or joists. The clear height of a storey or a room is the distance from the floor to the ceiling. The clear height of balconies is measured from the highest point of the sidewalk grade to the underside of the balcony floor joists. If these joists are sealed, this clear height measured to the underside of the ceiling.

(s29) *Streamer* – any advertising material made of light substance such as cloth, canvas, plastic and the like, hanged or installed outdoor for public view.

(s30) *Street* – any thoroughfare or public space which has been dedicated or deeded to the public for public use.

(s31) *Structure* – that which is built or constructed, an edifice or building of any kind, or any piece of work artificially built up or composed of parts joined together in some definite manner.

(s32) *Structural Frame* – the framing system including the columns and the girders, beams, trusses, and spandrels having direct connections to the stability of the building as a whole. The members of floor or roof which have no connection to the columns shall be considered secondary and not a part of the structural frame.

(s33) *Supper of Family Club* – includes any establishment where food and drinks are served to its patrons to the accompaniment of music furnished by such establishment with

Page 35

Ord. No. 0291-17

musicians under its employ or by jukeboxes installed within its premises and where patrons are allowed to dance with partners whom they bring along but not hostesses as in the case of night clubs and bars.

(s34) *Suportales* – the vertical supports, such as posts or stanchions, as used in indigenous or traditional type of construction. These may be freestanding as stilts or integrated into the wall structure. In case of the former, pie de gallos (knee Braces) or corsettas (cross bracings) are sometimes used.

(s35) *Surface, Exterior* – weather-exposed surface.

(s36) *Surface, Interior* – other than weather-exposed surface.

(s37) *Surface, Weather-Exposed* – all surfaces of walls, ceilings, floors, roofs, soffits, and similar surfaces exposed to the weather except the following:

- (a) Ceiling and roof soffits enclosed by walls, or by beams extending to a minimum of three hundred (300) millimeters below such ceiling or roof soffits;
- (b) Walls or portions of walls within an unenclosed roof area, when located in a horizontal distance from an exterior opening equal to twice the height of the opening; and
- (c) Ceiling and roof soffits beyond a horizontal distance of three (3) meters from the outer edge of the ceiling or roof soffits.

(t) *Tax* - means an enforced contribution, usually monetary in form, levied by the lawmaking body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

(t1) *Temporary Sign* – a sign of cloth or other light and/or combustible material, with or without frame, installed for a limited period of time.

(t2) *Theater or Cinema House* – includes any place, edifice, building or enclosure where motion pictures are exhibited and/or presentation of plays or other shows including performances, stage shows, musical or dramatic shows, concerts, gymnastic or acrobatic feats are held.

(t3) *Tour guide* – is an individual who guides tourists, both foreign and domestic, for a fee, commission, or any other form of lawful remuneration.

(t4) *Tour operator* – is an entity which may either be a single proprietorship, partnership or corporation regularly engaged in the business of extending to individuals or groups, such services pertaining to arrangements and bookings for transportation and/or accommodation, handling and/or conduct of inbound tours whether or not for a fee, commission, or any form of compensation.

(t5) *Tourism-Oriented and Related Establishments* - refer to those that do business regarding and catering to tourism industry which includes among others restaurants, department stores, shops, sports and recreational clubs/centers, museums, training centers, homestays, rest areas in gasoline stations.

Page 36  
Ord. No. 0291-17

(t6) *Tourism-Oriented and Related Occupation* - means one's regular business or employment, or an activity, which principally takes up one's time, thought and energy. It includes any calling, business, trade, profession or vocation regarding and relating to tourism industry.

(t7) *Tourist Air Transport* – is any air conveyance catering to tourists.

(t8) *Tourist Inn* – a lodging establishment catering to transients, which does not meet the minimum requirements of an economy hotel.

(t9) *Tourist Land Transport Operator* – is a person or entity which may either be a single proprietorship, partnership or corporation, regularly engaged in providing for a fee or lawful consideration, tourist transport services as herein defined, either on charter or regular run.

(t10) *Tourist Water Transport* – is any watercraft catering to tourists.

(t11) *Training Center* – is any establishment, which offers one or more training programs for tourism manpower development and which is equipped with training facilities, equipment and instructional staff.

(t12) *Training Program* – is a module designed for tourism manpower development.

(t13) *Trainor* – is any individual who conducts training programs as specified in the preceding paragraph.

(t14) *Travel Agency* -an agency engaged in selling and arranging personal transportation and accommodation for travelers.

(t15) *Travel Agent* - a person engaged in selling and arranging transportation tours or trips for travelers.

(t16) *Tricycle For Hire* – is a vehicle composed of a motorcycle fitted with a single-wheel sidecar or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.

(t17) *Tricycle Operators* – are persons engaged in the business of operating tricycles.

(u) *Unjust* – means deficient in justice and fairness.

(u1) *Utilization and Development* – refers to the use or employment of improvement for practical expenditure and profitable measures.

(v) *Value or Valuation of a building* – the estimated cost to replace the building in kind, based on current replacement costs.

(v1) *Vault* – any surface or underground construction covered on top, or any fire-proof construction intended for the storage of valuables.

Page 37  
Ord. No. 0291-17

(v2) *Veneer Adhered* – veneer secured and supported by approved mechanical fasteners attached to an approved backing supported through adhesion to an approved bonding material applied over an approved backing.

(v3) *Veneer, Exterior* – veneer applied to weather-exposed surfaces.

(v4) *Veneer, Interior* – veneer applied to surfaces other than weather-exposed surfaces.

(v5) *Vessels* - include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

(w) *Waiter/Waitress* – a man or woman entertainer whose services are hired by a business establishment whose duty is to serve food and/or drinks to its customers or patrons and is allowed by such business establishment to entertain its customers or patrons only by congregating, conversing, talking or chatting with them and for no other purpose.

(w1) *Wall, Bearing* – a wall which supports any load other than its own weight.

(w2) *Wall, Cross* – a term which may be used synonymously with a partition.

(w3) *Wall, Curtain* – the enclosing wall of an iron or steel framework or the nonbearing portion of an enclosing wall between piers.

(w4) *Wall, Dead* – A wall without opening.

(w5) *Wall, Exterior* – any wall or element of a wall or any number or group of members, which defines the exterior boundaries or courts of a building.

(w6) *Wall, Faced* – a wall in which the facing and backing are so bonded together that they act as a composite element, and exert a common action under load.

(w7) *Wall, Fire* – any wall which subdivides a building so as to resist the spread of fire, by starting at the foundation and extending continuously through all storeys to, or above the roof. Extension above the roof is one (1) meter.

(w8) *Wall, Foundation* – that portion of an enclosing wall below the first tier of floor-joists.

(w9) *Wall, Height of* – the perpendicular distance measured from its base line either at the grade or at the top of the girder to the top of the coping thereof. Foundation and retaining walls are measured from the grade downward to the base of the footing.

(w10) *Wall, Non-bearing* – a wall which supports no load other than its own weight.

(w11) *Wall, Parapet* – that part of any wall entirely above the roof line.

(w12) *Wall, Party* – a wall separating two (2) or more buildings, and used in common by the said buildings.

Page 38  
Ord. No. 0291-17

(w13) *Wall, Retaining* – any wall used to resist the lateral displacement of any material; a subsurface built to resist the lateral pressure of internal loads.

(w14) *Wall, Thickness of* – the minimum thickness measured on the bed.

(w15) *Wall Sign* – a sign painted on, attached or fastened to the surface of the wall or any part of a building or structure, the display surface of which is parallel to the wall surface.

(w16) *Warehouse* – includes every building or portion thereof where goods, wares, merchandise, articles or other personal property are received and stored. A warehouse that accepts orders or issues sales invoice shall be considered a branch or sales office.

(w17) *Watercraft* – is every description of conveyance, except seaplane, used or being capable of use as a means of transportation on water which shall include passenger ship, ferry, pleasure yacht and other similar and analogous conveyances.

(w18) *Wharfage* – means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on the quantity, weight or measure received and/or discharged by such vessel.

(w19) *Wholesale* – means a sale where the purchaser buys or imports the commodities for resale to persons other than the end users, regardless of the quantity of the transaction.

(w20) *Wholesaler* – means a person or entity that resells goods or merchandise at a profit to persons other than the end users, the goods being unaltered when resold, regardless of the quantity sold. As a general rule, wholesale deal only with respect to persons who buy for resale.

(w21) *Wholesale Dealer in Fermented Liquors* – means any one who for himself or on commission sells or offers for sale fermented liquors in larger quantities than five liters at any one time, or who sells or offers for sale such fermented liquor (excluding tuba, basi, tapuy and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.

(w22) *Wholesale Dealer of Distilled Spirits and Wines* – comprehends every person who for himself or on commission sells or offers for sale wines or distilled spirits in larger quantities than five liters at any one time, or who sells or offers the same for sale for the purpose of resale irrespective of quantity.

(w23) *Wholesale Dealer in Liquor* – includes every person who for himself or on commission sells or offers for sale wines or distilled spirits for the purpose of resale regardless of quantity.

(w24) *Wholesale Tobacco Dealer* – comprehends every person who for himself or on commission sells or offers for sale cigars, cigarettes or manufactured tobacco in larger quantities than two hundred cigars, eight hundred cigarettes or five kilos of manufactured tobacco at any one time or who sells or offers the same for the purpose of resale, regardless of quantity; retail tobacco dealer comprehends every person who for himself or on commission sells or offers for sale not more than two hundred cigars, not more than Eight Hundred (800) cigarettes, or not more than five kilos of manufactured tobacco at any one time and not for sale.

Page 39  
Ord. No. 0291-17

(w25) *Window* – an opening through a wall of a building to the outside for the purpose of admitting natural light and air.

(w26) *Window, Oriel* – a projecting window similar to a bay window, but carried on brackets or corbels. The term “bay window” may also be applied to an oriel window projecting over the street line.

(w27) *Wire Backing* – horizontal strands of tautened wire attached to surfaces of vertical wood supports which, when covered with building paper, provide a backing for Portland Cement Plaster.

(y) *Yard or Patio* – the vacant space left in a lot between the building and the property line.

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

(z1) *Zoning Law or Ordinance* – either or both national or local legislation which logically arranges, prescribes, defines and apportions a given political subdivision into specific land uses at present and future projection, if needs warrant in accordance with the Housing and Land Use Regulatory Board.

## **CHAPTER 2: CITY TAXES**

### **Article One. Real Property Tax**

**Section 6. Definitions.** When used in this Article:

a) *Acquisition Cost* - for newly acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling, and installation at the present site.

(b) *Actual Use* – refers to the purpose for which the property is principally or predominantly utilized by the person in the possession thereof.

(c) *Ad Valorem Tax* – is a levy on real property determined on the basis of a fixed proportion of the appraised value of the property.

(d) *Appraisal* – is the act or process of determining the value of property as of a specific purpose.

(e) *Assessment* – is the act or process of determining the value of a property, or portion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties.

(f) *Assessment Level* – is the percentage applied to the fair market value to determine the taxable value of the property.

(g) *Assessed Value* – is the appraised value of the real property multiplied by the assessment level. It is synonymous to taxable value.

Page 40  
Ord. No. 0291-17

(h) *Commercial Land* – land area devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land.

(i) *Depreciated Value* – is the value remaining after deducting depreciation from the acquisition cost.

(j) *Economic Life* – is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

(k) *Fair Market Value* – is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.

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

(m) *Industrial Land* – land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land.

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

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



(o) *Reassessment* – is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial, or individual reappraisal of the property.

(p) *Remaining Economic Life* – is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless.

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

(r) *Residential Land* – is the land principally devoted to habitation.

Page 41

Ord. No. 0291-17

**Section 7. *Imposition of the Basic Real Property Tax.*** - There is hereby levied an annual **ad valorem tax** at the rate of one and one-half percent (1.5%) of the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property located in this City.

**Section 8. *Additional Levy on Real Property for the Special Education Fund (SEF).*** - There is hereby levied a one percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

**Section 9. *Exemptions to the Imposition.*** - The following are exempted from payment of the basic real property tax and the SEF tax;

1. Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
2. Charitable institutions, churches, and parsonages or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;
3. All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
4. All real property owned by duly registered cooperatives as provided for under RA 6938; and
5. Machinery and equipment used for pollution control and environmental protection.

Except as provided herein and pursuant to Section 234 of the Local Government Code, any exemption from payment of real property tax previously granted to, or presently enjoyed by all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective last January 1, 1992.

**Section 10. Time of Payment.** - The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment, on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

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

Page 42  
Ord. No. 0291-17

**Section 11. Tax Discount for Advanced and Prompt Payment.** - If the basic real property and additional SEF tax are paid on or before the deadlines as provided for in Section 9 of this Code, the taxpayer shall be entitled to a discount of ten percent (10%). If the above-mentioned taxes are paid in full for the whole year before the end of the first (1st) quarter of the year, the taxpayer shall be entitled to twenty percent (20%) tax discount.

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

**Section 12. Appraisal of Real Property** - All real properties, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the locality where the property is situated. The Department of Finance shall promulgate the necessary rules and regulations for the classification, appraisal and assessment of real property pursuant to the provisions of this Code.

**Section 13. Declaration of Real Property by the Owner or Administrator –**

(a) All persons, natural or juridical, or their duly authorized representatives, owning or administering real property, including improvements thereon, within a city, shall prepare or cause to be prepared, and file with the city assessor, a sworn statement declaring the true value of their property or properties, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property as determined by the declarant.

(b) Such declaration shall contain a description of the property sufficient in detail to enable the local assessor or his deputy to identify the same for assessment purposes.

(c) All property owners or administrators or their duly authorized representatives shall file the sworn declaration of real property values once every three (3) years during the period from January 1 to June 30 of the year.

Failure of property owners or administrators to comply with Section 7 of this Revenue Code shall be subject to a pecuniary/administrative fine of one-fourth (1/4) of one percent (1%) of the assessed value of the property. The same shall only be imposed during the General Revision of real property assessments.

**Section 14. Duty of Persons Acquiring Real Property or Making Improvement Thereon. –**

(a) All persons, natural or juridical, or their duly authorized representative, who acquire at any time a parcel or parcels of land in the city, shall file with the City Assessor a sworn statement declaring the true value of subject property within sixty (60) days after the acquisition of such property as evidenced by a duly notarized or final deed of conveyance executed between the contracting parties bearing proof of registration from the registrar of deeds concerned. The sixty-day period shall commence on the date of execution on the deed of conveyance.

Page 43  
Ord. No. 0291-17

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

- (1) The date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties;
- (2) The date of completion or occupancy of the newly constructed building, house, or improvement whichever comes earlier; and
- (3) The date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon by existing building, house, or other real properties, whichever comes earlier.

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

Failure of property owners or administrators to comply with Section 13 of this Revenue Code shall be subject to a pecuniary/administrative fine of one-fourth of one percent (1/4 of 1%) of the assessed value of the property.

**Section 15. Declaration of Real Property by the City Assessor**

(a) The City Assessor shall declare only real properties previously undeclared for taxation purposes.

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

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

**Section 16. *Collection and Distribution of Proceeds*** - The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the City Treasurer. The City Treasurer may deputize the Barangay Treasurer to collect all taxes on real properties located in the barangay: Provided, that the Barangay Treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the City Government.

The proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, shall be distributed as follows:

1. Seventy percent (70%) shall accrue to the General Fund of the City;

Page 44  
Ord. No. 0291-17

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

The share of the barangay shall be released directly to the Barangay Treasurer on a quarterly basis within five (5) days after the end of each quarter, without need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by the Commission on Audit for this purpose.

The proceeds of the additional one percent (1%) Special Education Fund tax shall be automatically released to the City School Board for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the City School Board.

### **Section 17. Administrative Provisions.**

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

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

3. *Payment Under Protest.*

(a) No protest shall be entertained unless the taxpayer first pays the real property tax in full. There shall be annotated on the tax receipts the words "paid under protest." The protest in writing must be filed within thirty (30) days from payment of the tax with the City Treasurer who shall decide the protest within sixty (60) days from receipt.

(b) One Hundred percent (100%) of the Real Property Tax paid under protest shall be held in trust by the City Treasurer.

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

Page 45  
Ord. No. 0291-17

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

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

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer, may within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefor, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

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

(a) When the real property tax or any other tax imposed under this Article becomes delinquent, the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the city.

(b) Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests, and penalties may be made in accordance with Section 9 of this Article, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public

auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

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

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

Page 46  
Ord. No. 0291-17

8. *Levy on Real Property.* After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the City. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and Register of Deeds of the City, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

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

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

10. *Advertisement and Sale.* Within thirty (30) days after the service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the city hall, and in a public accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the city. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and

a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the city hall, or on the property to be sold, or at any other place as specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the City Mayor and Sangguniang Panlungsod and which shall form part of his records. The City Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale and a brief description of the proceedings. The proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein.

Page 47  
Ord. No. 0291-17

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

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

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

The City Treasurer or his deputy, upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus interest of two percent (2%) per month. Thereafter, the property shall be free from lien of such delinquent tax, interest due thereon and expenses of sale.

12. *Final Deed to Purchaser.* In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

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

report of his proceedings which shall be reflected upon the records of his office, the City Mayor, and the Sangguniang Panglungsod. It shall be the duty of the Registrar of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the city government without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayers, or any of his representatives, may redeem the property by paying to the City Treasurer the full amount of the Real Property tax and the related interest, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city government.

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

Page 48

Ord. No. 0291-17

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

16. *Collection of Real Property Tax Through the Courts.* The City Government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in Section 18 of this Article:

a. The City Treasurer shall furnish the City Legal Office a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city, the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs.

b. Where cognizable in an inferior court, the action must be filed in the city where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff Local Government Unit shall file the complaint in the city where the property is situated.

c. In both cases, that is, where the claim is either cognizable by an inferior court or by the Regional Trial Court, the City Treasurer shall furnish the City Legal Officer the exact address of the defendant where he may be served with summons.

17. *Action Assailing Validity of Tax Sale.* No court shall entertain action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

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



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

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

Page 49  
Ord. No. 0291-17

### **Section 18. *Special Provisions.***

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

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

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

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

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

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

7. *Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees.* As provided for in Section 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.

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

**Section 19. *Interests on Unpaid Real Property Tax.*** - Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Section 9, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Page 50  
Ord. No. 0291-17

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

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

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by a fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

**Section 21. *Penalties for Delaying Assessment of Real Property and Assessment Appeals.*** - Any government official who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by a fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

**Section 22. *Penalties for Failure to Dispose the Delinquent Real Property at Public Auction.*** - The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article or any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to a fine of not less than One Thousand Pesos

(P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

**Section 23. *Periods within which to collect Real Property Taxes.*** - The basic property tax and any other tax levied under this Article shall be collected within five (5) years from the date they become due. No action for the collection of tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which:

1. The City Treasurer is legally prevented from collecting the tax;
2. The owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within to collect; and
3. The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

Page 51  
Ord. No. 0291-17

**Section 24. *Filing of Assessment Appeals.*** -Any owner or person having legal interest in the property who is not satisfied with the action of the City Assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with the copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

**Section 25. *Organization, Powers, Duties, and Functions of the City Board of Assessment Appeals.*** -

(a) The City Board of Assessment Appeals shall be composed of the Register of Deeds of the City, as Chairperson, the City Prosecutor and the City Engineer as members, who shall serve as in an officio capacity without additional compensation;

(b) The Chairperson of the Board shall have the power to designate any employees of the City to serve as Secretary to the Board also without additional compensation.

(c) The Chairperson and members of the City Board of Assessment Appeals shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of this Code. They shall take an oath or affirmation of office in the manner herein set forth:

OATH OF OFFICE

I, \_\_\_\_\_, after having been appointed to the position of \_\_\_\_\_, in the City of Davao, and now assuming my position as \_\_\_\_\_ of the City Board of Assessment Appeals, solemnly swear that I will faithfully discharge to the best of my ability the duties of this position and all of

others that I am holding, or hereinafter hold, under the Republic of the Philippines, and that I will support and defend the Constitution of the Philippines, and that I will obey the laws and legal orders promulgated by the duly constituted authorities of the Republic of the Philippines, and that I will well and truly hear and determine all matters and issues between taxpayers and the City Assessor submitted for my decision, and that I impose this obligation upon myself voluntarily, without reservation or purpose of evasion.

So help me God.

\_\_\_\_\_  
Signature

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ at \_\_\_\_\_, Philippines.

\_\_\_\_\_  
Signature of Officer Administering Oath

Page 52

Ord. No. 0291-17

**Section 26. Meetings and Expenses of the City Board of Assessment Appeals.** -The City Board of Assessment Appeals shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases. No member of the Board shall be entitled to per diems or traveling expenses for his attendance in Board Meetings, except when conducting an ocular inspection in connection with a case under appeal.

All expenses of the Board shall be charged against the General Fund of the City. The Sangguniang Panlungsod shall appropriate the necessary funds to enable the Board to operate effectively.

**Section 27. Action by the City Board of Assessment Appeals.**

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

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

(c) The Secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the City Assessor with a copy of the decision of the Board. In case the City Assessor concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the City Assessor who is not satisfied with the decision of the Board may, within thirty (30) days after receipt of the decision of said Board, appeal to the Central Board of Assessment Appeals. The decision of the Central Board of Assessment appeals shall be final and executory.

**Section 28. *Effect of Appeal on the Payment of Real Property Tax.*** Appeal on assessment of real property made under the provisions of this Article shall in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the City Assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

## **Article Two. - Tax On Idle Lands**

**Section 29. *Tax on Idle Lands.*** - There is hereby levied an annual tax on idle lands of the property which shall be in addition to the basic real property tax at the following rates, to wit:

Residential	=	0.5% of the assessed value
Commercial & Industrial	=	1% of the assessed value
Agricultural	=	0.75% of the assessed value

Page 53  
Ord. No. 0291-17

**Section 30. *Coverage.*** - For purposes of real property taxation, idle lands shall include the following:

(a) Agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes shall likewise not be considered idle lands.

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

Regardless of land area, this Article shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax. Provided, however, that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.

**Section 31. *Exemption.*** - The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, utilizing or cultivating the same by reason of force majeure, civil disturbance, natural calamity, legal dispute, or any justifiable cause or circumstance.

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

**Section 32. *Listing of Idle Lands by the Assessor.*** - The City Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. And for this purpose shall regularly publish in any conspicuous places within the vicinity of the Sangguniang Panlungsod and the City Hall building or in publication or to be published in a

newspaper of general circulation within the City of Davao. For purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Any violation of this provision, shall hold the City Assessor liable for a fine of not less than Five Hundred Pesos (P 500.00) nor more than Five Thousand Pesos (P 5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and punishment, at the discretion of the court.

**Section 33. *Collection and Accrual of Proceeds.*** - The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue to the General Fund of the City.

### **Article Three. - Tax on Transfer of Real Property Ownership**

Page 54  
Ord. No. 0291-17

**Section 34. *Tax on Transfer of Real Property Ownership.*** - There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of eighty-seven percent (87%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

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

**Section 35. *Exemption.*** - The sale, transfer or other disposition of real property pursuant to R.A. 6657 shall be exempt from this tax.

**Section 36. *Time of Payment.*** - It shall be the duty of the seller, donor, transferor, executor or administrator to pay to the City Treasurer the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

#### **Section 37. *Administrative Provisions.***

- (a) Before any document of transfer, alienation, or encumbrance of real property may be registered, the registrar of deeds shall require the presentation of a certificate or clearance issued by the local treasurer concerned to the effect that all current year and past year basic and additional special education fund, real property taxes, and the tax on transfer of real property ownership, due on the subject property, have been paid in full including interests or penalties due thereon.

Failure to provide such certificate shall be a valid cause for the registrar of deeds to refuse the registration of the document. In the absence of such certification or tax clearance, the registration is null and void.

- (b) The Registrar of Deeds and notaries public shall furnish the city assessor with copies of all contracts, selling, transferring, or otherwise conveying,

leasing or mortgaging real property registered by, or acknowledged before them, within (30) days from the date of registration or acknowledgement.

#### **Article Four. - Tax on Printing and Publication**

**Section 38. Tax on Printing and Publication.** - There is hereby levied a tax at the rate of eighty-seven percent (87%) of one percent (1%) of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature.

In the case of a newly started business, the tax shall be **three-twentieth (3/20) of one percent (1%)** of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

Page 55  
Ord. No. 0291-17

**Section 39. Exemption.** - The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, as school texts or references shall be exempt from the tax herein imposed.

**Section 40. Time of Payment.** - The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter. In the case of a newly started business, the tax shall be paid before the business starts to operate.

#### **Article Five. - Franchise Tax**

**Section 41. Franchise Tax.** - There is hereby imposed a tax on business enjoying a franchise, at the rate of eighty-seven percent (87%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within the territorial limits of the city.

In the case of a newly started business, the tax shall be three-twentieth (3/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

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

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

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

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

**Section 42. Exemption.** - The term businesses enjoying franchise shall not include holders of certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

**Section 43. Time of Payment.** - The tax imposed in this Article shall be due and payable in quarterly installments to the City Treasurer, within the first twenty (20) days following each quarter. In the case of a newly-started business, the tax shall be paid before the business starts to operate.

### **Article Six. - Tax on Sand, Gravel and Other Quarry Resources**

Page 56  
Ord. No. 0291-17

**Section 44. Tax on Sand, Gravel and Other Quarry Resources.** - There is hereby imposed a tax of **Thirty Pesos (P 30.00) per cubic meter based on materials actually extracted** on ordinary stones, sand, gravel, earth, and other quarry resources, such as but not limited to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from the public lands or from the beds of seas, lakes, rivers, streams creeks, and other public waters within the territorial jurisdiction of the city.

Private lands shall not be quarried for business purposes without permit from the City Mayor and shall be taxed as retailer.

In case the concessionaire is engaged in the retail of ordinary stones, sand, gravel, earth and other quarry resources at any place other than the quarry area, or delivers the same to the middlemen and/or end user, the same shall be taxed not only as concessionaire but also as retailer, however, the amount of the said quarry resources at cost from the quarry shall be deducted to determine the gross sales as retailer.

Every person or entity who shall establish, operate and maintain quarry yards within Davao City shall first secure a special permit from the City Mayor and pay annually the corresponding fees:

	Annual Fee
a) with an area of 500 sq. m. or less	- P 1,500.00
b) over 500 sq.m. but not more than 1,000 sq. m.	1,750.00
c) over 1,000 sq.m. but not more than 1,500 sq. m.	2,000.00
d) over 1,500 sq.m. but not more than 2,000 sq. m.	2,500.00
e) over 2,000 sq.m.	3,500.00

The City Treasurer when it deems necessary may post an inspector in the quarry area to determine the volume of quarry resources extracted. No quarrying shall be done upon due notice to the concessionaire concerned without the presence of the inspector.

**Section 45. Issuance of Permit.** - Every person who shall extract sand and gravel and other quarry resources shall secure a permit from the City Mayor and pay a special permit fee of Two Hundred Pesos (P200.00), pursuant to the procedural guidelines



embodied in the Mines Administrative Order No. MRD - 27, Series of 1980, the *applicable provisions of which are hereby adopted as an integral part of this Ordinance.*

In the issuance of permit to extract sand and gravel and other quarry materials, a barangay clearance shall be required. In case the barangay clearance shall not be issued within seven (7) working days, the said permit shall be issued by the City Mayor.

**Section 46. Exemption.** - Any government agency that has been granted a gratuitous permit to extract the above-mentioned materials for the purpose of governmental projects within the City shall be exempt from the payment of the tax herein prescribed.

Every person granted gratuitous permit to remove or take the building or construction materials, shall be exempted from the payment of this fee if the same materials are for the grantee's exclusive personal use and not for sale.

**Section 47. Time and Place of Payment.** - The tax shall be due every month upon issuance of Quarry Permit based on materials actually extracted or applied volume of extraction of quarry materials divided by 12 months whichever is higher.

Page 57

Ord. No. 0291-17

**Section 48. Surcharge for Late Payment.** - Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 49. Interest on Unpaid Tax.** - In addition to the surcharge for the late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the date it is due until the tax is fully paid but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

**Section 50. Sharing of Proceeds.** - The proceeds of the tax on sand, gravel, and other quarry resources shall be distributed as follows:

- (a) City, sixty percent (60%)
- (b) Barangay where the sand and other quarry resources are extracted, forty percent (40%)

**Section 51. Periodic Inspection by City Officials.** - All operations under the permit shall be subject to periodic inspection by the City Mayor, City Environment and Natural Resources Officer, City Engineer and City Treasurer or by their duly authorized representative for the purpose of determining:

- a) that the operation is confined within the permit area;
- b) that the materials extracted are in accordance with the terms and conditions of the permit;
- c) that the operation is not within one kilometer radius of an existing public/private structure;
- d) that the permit is used exclusively by the permittee and shall not be transferred to any person, partnership or corporation without prior approval by the City Mayor;
- e) that the permittee or his agent shall post a copy of the permit in the area where the materials are being removed and shall be made available at all times for inspection by a representative of the City Mayor, the City Environment and Natural Resources Officer or the City Treasurer.

**Section 52. Mandatory Requirement.** - All vehicles carrying sand, gravel, earth and other quarry resources shall at all times be covered with canvas. Any violation of this section shall be punished in accordance with existing applicable laws.

**Section 53. Authority to Impound Vehicles carrying extracted materials without permit.** - The City Mayor or the City Environment and Natural Resources Officer, or their representatives shall have the authority to impound any vehicle carrying stones, sand, gravel and other quarry materials extracted without the quarry receipt and corresponding permit to extract, and retailer's permit in case of concessionaire and retailer respectively, or for non-payment of the corresponding taxes and fees which may be assisted by the members of the PNP and/ or City Transport and Traffic Management Office upon request.

The City Engineer or his authorized representative shall be the custodian of all impounded vehicles. The impounded vehicle shall only be released upon payment by the owner of the vehicle of the corresponding taxes, fees, charges and surcharges of twenty-five percent (25%) plus an interest of two percent (2%) per month until the amount is

Page 58

Ord. No. 0291-17

fully paid but not to exceed seventy-two percent (72%) and storage fee of One Thousand Pesos (P1,000.00) per day with proper clearance issued by the City Treasurer or his duly authorized representative.

**Section 54. Printing of Quarry Receipts.** -The office of the Treasurer is hereby authorized to print or cause the printing of serially numbered quarry receipts as maybe necessary for issuance to permittees or concessionaires who shall procure the same at the City Treasurer's Office.

**Section 55. Issuance of Quarry Receipts.** - The concessionaire or permittee shall at all times issue quarry receipts to any person/driver engaged in hauling sand, gravel, earth, stones and other quarry materials for purposes of inspection by the duly authorized representatives of the City Mayor, City Environment and Natural Resources Officer and the City Treasurer. Such receipt must always be carried by the driver, which shall be shown upon demand. The original copy shall be issued to and carried by the driver, duplicate copy shall be attached to the monthly report of the permittee, the triplicate copy shall be submitted within five (5) days of the succeeding month to the City Treasurer's Office or any district offices where the concessionaires are located, and the fourth copy shall be kept by the permittee which shall be made available during inspection by proper authorities. The quarry material hauled or delivered to any destination without the corresponding delivery receipt shall be construed to have been illegally extracted.

The application for clearance shall be acted upon within seven (7) working days from the filing thereof. In the event that the clearance is not issued within the said period, the city or municipality may issue the said license or permit.

**Section 56. Inspection and Issuance of Certification by the City Engineer's Office.** Before issuance of Quarry Permit, the City Engineer's Office shall conduct site inspection to determine that no infrastructure will be affected within a distance of one (1) kilometer radius from the concession/quarry site. If this requirement is met, the City Engineer's Office interposes no objection, provided that no extraction shall be done within an easement of five (5) meters from the bank. In addition, it is required that trenching method will be strictly followed and the government has the right to extract materials from

the said quarry area without any financial obligations. Furthermore, the concessionaire is obliged to help rehabilitate the roads that may be damaged due to the heavy equipment units passing through. Failure to comply with any of the herein conditions shall be sufficient grounds for this Office to recommend the revocation of quarry permit that may be issued to this effect.

**Section 57. Imposition of Fees** - There shall be fees imposed on inspection done and certification issued by the City Engineer's Office in connection with the application for quarry permit and its renewal:

	Amount of Fee
1.) Inspection Fee	P 1,000.00
2.) Certification Fee	100.00

#### **Article Seven. - Professional Tax**

**Section 58. Professional Tax.** - There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of Three Hundred Pesos (P300.00).

**Section 59. Coverage.** - Professionals who passed the bar examinations conducted by the Supreme Court, or any board or other examinations conducted by the Professional Regulation Commission (PRC) shall be subject to the professional tax.

**Section 60. Exemption.** - Professionals exclusively employed in the government shall be exempt from the payment of this tax.

**Section 61. Payment of the Tax.** - The professional tax shall be paid before any profession herein specified can be lawfully pursued. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

**Section 62. Time and Place of Payment.** - The professional tax shall be payable annually, on or before the thirty-first (31st) day of January of each year to the City Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

Every person legally authorized to practice his profession in this city shall pay to the city where he maintains his principal office in case he practices his profession in several places.

#### **Section 63. Administrative Provisions.**

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

(b) The City Treasurer or his duly authorized representative shall require from professionals their unexpired professional licensed card or Profession Identification Card issued by PRC or a certification from PRC that the professional ID/license card is still on process before accepting payment of their professional tax for the current year. In case of a lawyer, he/she must present his/her latest official receipt in payment of his/her Integrated Bar of the Philippines (IBP) membership fee issued by the latter.

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

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

**Article Eight. - Amusement Tax on Admission**

**Section 64. Imposition of Tax for Amusement Places and Activities.** There is hereby levied a tax to be collected from the proprietors, lessees, or operators of amusement places and other places of amusement at the rate herein prescribed based on the gross receipts from admission fees, as follows:

Page 60  
Ord. No. 0291-17

<b>Amusement Place</b>	<b>Rate</b>
a) Movie Theaters or Cinema	- 10% from the showing of foreign films - 5% from the showing of local films
b) Concert Halls, Comedy Bars, KTV Clubs, Cocktail Lounges and other Night Spots	- 10%
c) Carnivals, Theme Parks, Video and Game Arcades, Mechanical Rides and other Fun Houses	- 10%
d) Cockpits	- 10%
e) Sports Stadia and Multi-Purpose Coliseum	- 10%
f) All other Amusement Places not specifically falling under the above enumeration	- 5%

There shall be collected from the producers and promoters or amusement activities, a tax with the rate herein prescribed based on the gross receipts from admission fees:

a e	<b>Amusement Activities</b>	<b>Rate</b>	P g
	a) Movie Premiers	-10% from the showing of foreign films -5% for the showing of local films	
	b) Musical Concerts, Theatrical Plays, Fashion Shows and other Live Performances	-10% from those performed by foreign Artists - 5% from those performed by local Artists	
	c) Cockfights and Derbies held in a regular licensed cockpit	- 30%	
	Additional Fee per Sultada	P 100.00	
	d) All other Amusement Activities not specifically falling under the above enumeration	-10% from those performed by foreign artists/athletes  - 5% from those performed by local artists.	

61

Ord. No. 0291-17

For the purpose of this Article, "Admission Fees" shall mean any amount paid or consideration given for entrance, seats, tables, reserved or otherwise, and other similar accommodations in an amusement place, including charges for the use of facilities therein, irrespective of whether or not an admission ticket is issued in exchange for such admission fee or consideration. The same shall also include: show, table, minimum, consumable, cover and other similar charges; charges for the first drink and other similar coupons; and V.I.P. room, equipment and other similar rental charges and *consumables*.

Failure to pay the tax within the time fixed herein shall render those person or entity concerned liable to a surcharge of twenty-five percent (25%) of the original amount plus an interest of two percent (2%) per month on the amount due until the tax is fully paid but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

**Section 65. Manner of Computing Tax.** - In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

**Section 66. Exemptions.** - The tax herein imposed does not apply in the following cases, provided, that exemption should first be obtained for this purpose from the Sangguniang Panlungsod:

a. Where the admission fees are collected for and in behalf of the charitable, educational or religious institutions or associations who are declared by law or presidential proclamation as exempted from the payment of amusement tax on paid admission; provided, further, that such exhibition, show, performance, and the like, shall be limited to only three (3) days in a calendar year;

b. Where the admission fees are collected in connection with the holding of operas, concerts, dramas, recitals, paintings and art exhibitions, flower shows, musical programs, literary and oratorical presentations except pop rock, or similar concerts not intended primarily for profit and furthermore, not including film exhibitions; and

c. Provided, further, that said exemption shall be applicable only to the share of the sponsoring exempt institutions or organizations as aforementioned. However, the remaining proceeds, including those accruing to the promoter, shall be subject to the payment of amusement tax, in accordance with the above rates.

**Section 67. Form of tickets; their registration.** - Every proprietor, lessee or operator of amusement place or producer or promoter of amusement activities as above described, shall provide tickets that shall be serially numbered, indicating therein the name of the amusement place and the amount of admission or entrance fee. All tickets to be used, whether regular, special or complimentary, issued manually or by means of computerized ticketing system, shall be presented to the Office of the Treasurer for registration. Whenever the proprietor, lessee or operator of places of amusement or producer or promoter of amusement activities changes the amount of admission or entrance fee after registration, a notice to the effect shall be registered with the City Treasurer and

Page 62  
Ord. No. 0291-17

be conspicuously posted in the place of business or activities for the information of the public. Sub-numbering of such tickets is hereby prohibited. The serial number must be printed on both ends of tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. The gatekeeper shall drop one-half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened by the representative of the Office of the City Treasurer.

Any violation of the aforementioned provision shall be subject to the imposition of penalties under Section 448 of this Code.

**Section 68. Time and Place of Payment.** -The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first ten (10) days of the month next following that for which they are due to the City Treasurer before the gross receipts are divided between the proprietors, lessees, or operator and the distributors of the cinematographic films.

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

**Section 69. Verification of Tickets.** - The City Mayor or City Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized

inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat or the number of persons admitted therein.

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

**Section 70. Filing of Performance Bonds; forfeiture thereof.** - Persons engaged in any amusement activities within the City of Davao, as promoters or organizers, shall upon registration of their admission tickets, file a performance bond in an amount equal, as nearly as can be estimated, to the amount of amusement taxes payable by them.

Such bond shall be returned to the operator, promoter or sponsors upon payment of all taxes due. Failure to pay such taxes within ten (10) working days from the time it become due will be subject to confiscation of such bond in full by the City Treasurer to satisfy their tax liability to the government.

**Section 71. Filing of Return.** - Upon payment of the tax due, the proprietors or lessees of amusement places or producers or promoter of amusement activities, shall attach a true and complete sworn return showing the gross receipts from admission fees to be reconciled with the reports submitted by the monitoring team of the City Treasurer's Office. Failure to submit such return shall make the report of the monitoring team from the City Treasurer's Office as the basis for the computation of tax.

**Article Nine. - Annual Fixed Tax for Every Delivery Vehicle, Truck or Van of Manufacturers or Producers, Wholesalers of, Dealers or Retailers in Certain Products. (Amended Provision)**

Page 63  
Ord. No. 0291-17

**Section 72. Imposition of Tax.** - There is hereby imposed an annual fixed tax for every delivery vehicle, truck, van, or any motor vehicle, vessels or watercraft used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes and other essential products and sales of goods as may hereinafter be determined by the Sangguniang Panlungsod to sales outlets or consumers, whether directly or indirectly within the City, subject to the following rates:

a. Motorcycle and motorized tricycle	P 240.00
b. Delivery jeepney and similar utility vehicle	600.00
c. Truck, van, or any vehicle with six wheels and above	1000.00
d. Water vessel, barges, ferry boats, tug boats and similar watercrafts	2000.00
e. Airplane or aircraft	5000.00

**Section 73. Exemption.** - The manufacturers, producers, wholesalers, dealers, and retailers referred to in the preceding sections shall be exempt from the payment of the Peddler's tax in the sale of any merchandise or article of commerce imposable by the city.

**Section 74. Time and Place of Payment.** - The tax imposed in this Article shall accrue on the first day of January and shall be paid to the City Treasurer within the first twenty (20) days of January.

**Section 75. Annual Registration Sticker.** - An annual registration sticker shall be issued by the Office of the City Treasurer upon payment of Two Hundred Pesos (P200.00) and the same shall be displayed at the right windshield of any delivery van, truck or vehicle.

**Article Ten. - Graduated Tax on Business**

**Section 76. Imposition of Tax.** - There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the City a graduated business tax in the amounts hereafter prescribed:

(a) *On Manufacturers, Assemblers, Repackers, Processors, Brewers, Distillers, Rectifiers, and Compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature* in accordance with the following schedule:

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

Less than 50,000.00	1,497.38
50,000.00 or more but less than 75,000.00	2,395.80
75,000.00 or more but less than 100,000.00	2,994.75
100,000.00 or more but less than 150,000.00	3,993.00
150,000.00 or more but less than 200,000.00	4,991.25
200,000.00 or more but less than 300,000.00	6,987.75

Page 64  
Ord. No. 0291-17

300,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	14,520.00
750,000.00 or more but less than 1,000,000.00	18,150.00
1,000,000.00 or more but less than 2,000,000.00	24,955.70
2,000,000.00 or more but less than 3,000,000.00	29,947.50
3,000,000.00 or more but less than 4,000,000.00	35,937.00
4,000,000.00 or more but less than 5,000,000.00	41,926.50
5,000,000.00 or more but less than 6,500,000.00	44,240.63

At a rate of forty-six percent (46%) of one percent (1%)

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

(b) *On Wholesalers, Distributors, or Dealers in any article of commerce of whatever kind or nature* in accordance with the following schedules:

Gross Sales/Receipts for the Preceding Calendar Year

Amount of



	<u>Tax Per Annum</u>
Less than 50,000.00	1,210.00
50,000.00 or more but less than 75,000.00	1,815.00
75,000.00 or more but less than 100,000.00	2,420.00
100,000.00 or more but less than 150,000.00	3,630.00
150,000.00 or more but less than 200,000.00	4,840.00
200,000.00 or more but less than 300,000.00	6,050.00
300,000.00 or more but less than 500,000.00	8,470.00
500,000.00 or more but less than 750,000.00	12,100.00
750,000.00 or more but less than 1,000,000.00	15,972.00
1,000,000.00 or more but less than 2,000,000.00	18,150.00
In excess 2,000,000.00	At a rate of sixty-six (66%) percent of one percent (1%)

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers provided in this Article.

(c-1) *On Exporters* at one-third (1/3) of the rates prescribed under sub-sections (a), (b), and (d) of this Article.

(c-2) *On Producers of processed products, 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 Article;

(1) Rice and Corn;

Page 65  
Ord. No. 0291-17

- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents, and medicine;
- (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- (6) Poultry feeds and other animal feeds;
- (7) School supplies; and
- (8) Cement

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

(d) *On Retailers:*

Gross Sales/Receipts for the Preceding year

Rate of Tax Per Annum

More than P50,000.00 but not over P400,000.00	2.2%
In excess of P400,000.00	1.21%

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos ( P 50,000.00 ) subject to existing laws and regulations.

*(e) On Contractors and other Independent Contractors in accordance with the following schedule:*

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 50,000.00	998.25
50,000.00 or more but less than 75,000.00	1,597.20
75,000.00 or more but less than 100,000.00	2,395.80
100,000.00 or more but less than 150,000.00	3,593.70
150,000.00 or more but less than 200,000.00	4,791.60
200,000.00 or more but less than 250,000.00	6,588.45
200,000.00 or more but less than 300,000.00	8,385.30
300,000.00 or more but less than 400,000.00	11,180.40
300,000.00 or more but less than 500,000.00	14,973.75
500,000.00 or more but less than 750,000.00	16,788.75
750,000.00 or more but less than 1,000,000.00	18,603.75
1,000,000.00 or more but less than 2,000,000.00	20,993.50
In excess 2,000,000.00	At a rate of sixty (60%) percent of one percent (1%)

Page 66

Ord. No. 0291-17

For purposes of this section, the tax on general engineering, general building, and specialty contractors shall initially be based on the total contract price, payable in equal annual installments within the project term. Should a contractor (applicable only to general engineering and general building contractor) undertake to furnish the materials in the construction work, only the cost of such materials shall be deducted from his gross receipts for the purpose of determining the tax due.

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Code or the excess tax payment shall be refunded.

Lessors and Dealers of Real Estate shall be taxed at the same rate provided in paragraph (e) of this section.

(f) *On Banks and Other Financial Institutions*, at the rate of sixty and half percent (60.50%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium, including holding companies. All bank transactions filed or negotiated within Davao City branches, gross receipts of which shall be taxable where the branch is located, regardless whether the transactions were forwarded to the main office for approval.

(g) On Restaurants, Cafes, Cafeterias, Carenderias, Eateries, Food Caterers, Ice Cream and other Refreshment Parlors and Soda Fountain Bars, and places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance hall, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports club, resorts and other similar places, billiard and pool tables, bowling alleys;

*On Subdivision Owners/Private Cemeteries and Memorial Parks;*

*On Privately-Owned Markets;*

*On Therapeutic Clinics, Laboratories;*

The same rates of graduated taxes, viz:

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 50,000.00	1,497.38
50,000.00 or more but less than 75,000.00	1,721.83
75,000.00 or more but less than 100,000.00	2,014.65
100,000.00 or more but less than 150,000.00	2,357.08
150,000.00 or more but less than 200,000.00	2,757.59
200,000.00 or more but less than 250,000.00	3,226.47
250,000.00 or more but less than 300,000.00	3,775.20
300,000.00 or more but less than 400,000.00	4,416.50
400,000.00 or more but less than 500,000.00	5,299.80
500,000.00 or more but less than 750,000.00	6,360.97
	Page 67
	Ord. No. 0291-17
750,000.00 or more but less than 1,000,000.00	7,633.29
1,000,000.00 or more but less than 2,000,000.00	9,160.31
In excess 2,000,000.00	At a rate of forty-three percent (43% ) of one percent (1% )

(h) On any other Business, not otherwise specified in the preceding paragraphs – shall be taxed at the rate two (2%) percent of the gross sales or receipts of the preceding calendar year, such as but not limited to the following;

- 1.) Owners, providers or operators of Information Technologies including software developers and/or providers, computer programming, internet, call centers, E-Commerce, design animation and other IT-related service activities.
- 2.) Malls, shopping centers, hospitals and establishments not primarily engaged in the business of parking spaces but are otherwise operating or maintaining lots / spaces for parking purposes.

- 3.) Providers of seminars, vocational trainings, and other teaching services such as but not limited to centers or training schools for acting, dancing, singing, culinary arts, fine arts, tattoo arts, interior and fashion designs (other than those offered by educational institutions).
- 4.) Proprietors of funeral parlors and crematoriums engaged not only in the selling of memorial lots, mausoleums, but likewise engaged in the retail of caskets and urns.
- 5.) Fees charged by mall owners maintaining toilets / powder rooms / comfort rooms for a fee.
- 6.) Business activities or undertaking not otherwise stated in this code.

(i) On Authorized Franchise Car Dealers

**Imposition of Tax** – There is hereby levied an annual tax on the following business undertakings at the rates prescribed herein:

i.1 On Car Dealers engaged in the business of selling brand new vehicles and genuine parts pursuant to a valid and existing dealership agreement with manufacturers and distributors shall be taxed as follows:

Page 68  
Ord. No. 0291-17

<b>CAR DEALERS</b>		
<b>From</b>	<b>To Less Than</b>	<b>Annual Tax</b>
0	Php 100,000,000.00	90.75% of 1.0% of gross receipts
Php 100,000,000.00	Php2,000,000,000.00	Php907,500.00 plus 60.50% of 1.0% of gross receipts in excess of Php100,000,000.00
Php2,000,000,000.00	Php3,000,000,000.00	Php12,402,500.00 plus 22.0% of 1.0% of gross receipt in excess of Php2,000,000,000.00
Php3,000,000,000.00	and above	Php14,602,500.00 plus 11% of 1.0% of gross receipts in excess of Php3,000,000,000.00

i.2 On Spare Parts and Services of Car Dealers with Valid and Existing Dealership Agreement, tax rate is as follows:

<b>SPARE PARTS:</b>		
<b>From</b>	<b>To Less Than</b>	<b>Annual Tax</b>
0	Php10,000,000.00	2.2%
Php10,000,000.00	Php20,000,000.00	Php220,000.00 plus 1.65% of gross receipts in excess of Php10,000,000.00
Php20,000,000.00	Php 30,000,000.00	Php385,000.00 plus 1.1% of gross receipts in excess of Php20,000,000.00
Php 30,000,000.00	and above	Php495,000.00 plus 60.50% of 1% of gross receipts in excess of Php30,000,000.00

i.3

<b>SERVICES</b>		
<b>From</b>	<b>To Less Than</b>	<b>Annual Tax</b>
0	Php50,000,000.00	90.75% of 1.0%
Php50,000,000.00	Php100,000,000.00	Php453,750.00 plus 60.50% of 1.0% of gross receipts in excess of Php50,000,000.00
Php100,000,000.00	and above	Php756,250.00 plus 27.50% of 1.0% of gross receipts in excess of Php100,000,000.00

Page 69  
Ord. No. 0291-17

**Section 77. Presumptive Income Level.** - For every tax period, the Office of the City Treasurer shall prepare a stratified schedule of "presumptive income level" to validate the declarations of gross receipts of each business classification.

**Section 78. Tax on Newly-Started Business.** - In the case of a newly-started business under this Article, the tax shall be One-Twentieth of One percent (1/20 of 1%) of the asset size. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

**Article Eleven. - Situs of the Tax**

**Section 79. Situs of the Tax.**

(a) For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:

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

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

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

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

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

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

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under Section 76, Article Ten of this Code and allocated under paragraph (b) of this Article.

Page 70  
Ord. No. 0291-17

(b) Sales Allocation

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

2. If the business concerned has no branch office or sales outlet in Davao City, the sale or transaction may be recorded in the place where the principal office of the said business is located. The taxes, however, shall accrue and be paid to Davao City where the sale or transaction was made or consummated, associated with the delivery of the articles, commodities or things which are the subject matter of the contract of sale.

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

The sales allocation in (a) and (b) above shall not apply to experimental farms.

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

- a. Sixty percent (60%) to the city where the factory is located; and
- b. Forty percent (40%) to the city where the plantation is located.

5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

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

6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.

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

Page 71  
Ord. No. 0291-17

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

(c) Port of Loading - the City where the port of loading is located shall not levy and collect the tax imposable under Article Ten (10) Chapter 2 of this Code unless the exporter maintain in said City its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

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

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

## **Article Twelve. - Payment of Business Taxes**

### **Section 80. *Payment of Business Taxes.***

(a) The taxes imposed under Section 76 of this Code shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempted by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Section 76 of this Code by any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 76 of this Code which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 76 of this Code which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

**Section 81. *Accrual of Payment.*** - Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

**Section 82. *Time of Payment.*** - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Page 72  
Ord. No. 0291-17

### **Section 83. *Administrative Provisions.***

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

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

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

(c) *Invoices or Receipts.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names



or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

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

After January 20, any adjustment in the declaration of gross sales, whether voluntary or involuntary, shall be subject to a corresponding penalty of two percent (2%) per month.

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

Page 73

Ord. No. 0291-17

Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) *Submission of list of Sub-Contractors.* All general building contractors are required to submit to the Permits and Licensing Division the list of sub-contractors with projects located in the City of Davao. The list must be approved, inclusive of the amount of contract price, duly notarized and must be accompanied by the respective sub-contract agreement.

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

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

(i) *Termination of Business.* Any person natural or juridical who discontinues, closes, or terminates business operation(s) shall be subject to the payment of taxes, fees and charges on business. Within the period of thirty (30) days of the discontinuance, closure, or termination of business, shall surrender to the Permits and Licensing Division the latest original business permit/license, present latest official receipt issued for the payment of the business taxes, and submit a sworn statement of the gross sales or receipts for the current year or quarter so the corresponding taxes can then be assessed and collected before any business or undertaking is finally terminated.

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

The following documents should support the application for termination of business:

1. Latest Audited Financial Statement for verification of the gross sales or receipts of the business. In the case of branches, sales, offices, factories, or warehouses located outside Davao City, breakdown of gross sales or receipts, assessment and proof of payments or Certified True Copies of Official Receipts evidencing payments from other LGUs are also to be submitted.
2. Latest Mayor's Permit/License.
3. Board Resolution/Secretary's Certificate indicating the termination/cessation of business.
4. Affidavit of Non-Operation, in case the business declares of no operations or no gross sales/receipts had been derived.
5. In case of inconsistencies with the above submitted documents, the business Books of Accounts will be required for examination before the business is completely terminated.

Page 74  
Ord. No. 0291-17

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

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

1. The City Treasurer shall assign every application for the termination or cessation of business to an inspector in his office who shall conduct an ocular inspection to verify the veracity of the application. If the results of such inspection/verification are contrary to what was stated in the application, the City Treasurer shall recommend to the City Mayor the disapproval of the application of the termination or cessation of said business. The business shall continue to be liable for the payment of all taxes, fees, and charges imposed thereon under this Code.

2. In the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefore.
3. The permit issued to a business terminating its operations shall be presented to the City Treasurer who shall forthwith cancel the same and record such cancellation in his books.

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

### **Article Thirteen. - Tax on Peddlers**

**Section 84. Tax on Peddlers.** - Peddlers engaged in the sale of any merchandise or article of commerce shall secure a special peddlers permit and pay the corresponding fees:

- a. Peddlers of any article or merchandise carried in trucks or jeeps or delivery panels, cars or any other vehicle ..... P 1,000.00
- b. Peddlers of any article or merchandise carried in motorized bicycle, tricycle or similar motorized vehicle not specified above (A)..... P 400.00
- c. Peddlers of any article or merchandise carried in a non-motorized or any animal drawn vehicle ..... P 200.00

Page 75  
Ord. No. 0291-17

**Section 85. Exemption.** - Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 72 of this Code shall be exempt from the peddlers tax herein imposed.

**Section 86. Time of Payment.** -The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

### **Article Fourteen. - Tax on Mining Operations**

**Section 87. Tax on Mining Operations.** - There is hereby levied an annual tax at the rate of one and sixty –five percent (1.65%) based on the gross receipts for the preceding year of mining companies and/or entities operating in the City.

**Section 88. Situs of the Tax.** - Payment of the tax shall be made to Davao City which has jurisdiction over the mining area.

**Section 89. Exclusion.** - Extraction of the following are excluded from the coverage of the tax levied herein:

(a) Mineral Products such as ordinary stones, sand, gravel, earth and other quarry resources;

(b) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

**Section 90. Time of Payment.** - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

**Section 91. Administrative Provision.**

(a) The City Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condonement, cancellation and others, are recorded.

(b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

**Article Fifteen. - Tax on Forest Products**

**Section 92. Tax on Forest Products.** - There is hereby imposed a tax on forest products at a rate of one and sixty-five percent (1.65%) of the annual gross receipts derived during the preceding year on companies and/or entities operating in the City.

Page 76  
Ord. No. 0291-17

**Section 93. Time of Payment.** - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

**CHAPTER 3: PERMIT AND REGULATORY FEES**

**Article One. - Mayor's Permit Fee on Business**

**Section 94. Mayor's Permit Fee.** - It shall be unlawful for any person or entity to conduct or engage in any business, trade or occupation within the territorial jurisdiction of the City of Davao for which a permit is required for the proper supervision and enforcement of existing laws and ordinances governing the sanitation, security and welfare of the public and the health of the employees engaged in the business, trade or occupation specified in this Revenue Code and other ordinances that may hereafter be enacted, without first having secured a permit therefor from the City Mayor and paying the necessary fees to the City Treasurer.

There shall be collected an annual fee at the rate provided hereunder for the issuance of a Mayor's permit to every person whether natural or juridical that shall

conduct a business, trade or activity within the City of Davao. The permit is payable for every separate or distinct establishment or single physical location where the business, trade or activity is conducted.

All establishments or entities enjoying tax incentive, tax exemption or tax relief operating within the territorial jurisdiction of the City of Davao shall be subject to pay Mayor's Permit fee and other regulatory fees under this chapter.

The imposition of Mayor's Permit and other regulatory fees is herein provided to regulate any business activity or undertaking conducted within the city. This power to regulate emanates from the police power of the City of Davao.

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

**Characteristics**

Cottage	Php 499,999.00 and below
Small	Php 500,000.00 up to Php 1,999,999.00
Medium	Php 2,000,000.00 to Php 9,999,999.00
Large	Php 10,000,000.00 and above

**On business subject to Graduated Fixed Taxes:**

		<b>Annual Fee</b>
1. On Manufacturers/Importers/Producers		
Cottage	Php	2,000.00
		Page 77
		Ord. No. 0291-17
Small		5,000.00
Medium		8,000.00
Large		10,000.00
2. On Banks		
Rural, Thrift and Savings Banks		5,000.00
Commercial, Industrial and Development Banks		8,000.00
Universal Banks		10,000.00
3. On Other Financial Institutions		
Cottage		2,000.00
Small		5,000.00
Medium		8,000.00
Large		10,000.00
4. On Contractors/Service Establishments		
Cottage		1,000.00
Small		1,200.00

Medium	2,500.00
Large	6,000.00
5. On Wholesalers/Retailers/Dealers or Distributors	
Cottage	2,000.00
Small	5,000.00
Medium	8,000.00
Large	10,000.00
6. On Transloading Operations	
Cottage	2,000.00
Small	5,000.00
Medium	8,000.00
Large	10,000.00
7. Other Businesses	
Cottage	1,000.00
Small	2,000.00
Medium	4,000.00
Large	6,000.00

**Section 95. Time and Manner of Payment.** - The fee for the issuance of a Mayor's Permit shall be paid to the City Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Page 78  
Ord. No. 0291-17

**Section 96. 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 they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the city.

(a.1) *Authority to close and/or open business establishment* – A closure order may be issued by the City Mayor through the Business Bureau to any establishment operating a business in violation of any provision of this Ordinance or existing laws, ordinances and orders. In adherence to due process, no establishment shall be closed without the observance of the two (2) prior notices.

However, business establishment operating without the necessary business permit shall be summarily closed upon inspection.

The closure shall be effected through the posting of a closure notice and/or padlocking of the establishment.

The closure notice attached or the padlock used in the closure of the business shall not be deliberately detached nor removed by the taxpayer concerned. Failure of the taxpayer to observe such regulation shall be a ground for perpetual disqualification to secure business permit and payment of fine under Section 448. A closure order may be lifted upon order of the City Mayor, through his authorized representative, provided a business permit has been issued in favor of the taxpayer concerned, and a letter request to lift the closure order addressed to the head of the Business Bureau had been given due course.

When public safety or interest requires, the City Mayor or his duly authorized representative shall cause the immediate revocation and cancellation of the business permit/mayor's permit without prejudice to the immediate closure of the establishment and the filing of an appropriate criminal case/s as the circumstances warrant.

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

**1. For a newly-started business**

- a) Location Sketch of the new business;
- b) Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a Sworn Statement of the capital invested by the owner or operator, for a sole proprietorship;
- c) A Certificate attesting to the tax exemption if the business is tax exempt;
- d) Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations;

Page 79  
Ord. No. 0291-17

- e) Tax Clearance showing that the operator has paid all tax obligations in the City;
- f) Barangay Clearance;

The City may issue any license or permit for any business or activity unless a clearance is first obtained from the barangay where such business activity is located or conducted. For such clearance, the Barangay may impose a reasonable fee. The application for clearance shall be acted upon within seven (7) working days from the filing thereof. In the event that the clearance is not issued within the said period, the City may issue the said license or permit.

- g) Valid Identification of the owner or operator, or in cases of partnership or corporation the Valid ID's of the senior or managing partners and that of the President or Corporate Secretary
- h) Health Certificate for all food handlers, and those required under this Code.
- i) Lease Contract between the lessor and the lessee. If leased, attach Mayor's Permit registration of the building owner/landlord as a Real

Estate Lessor. If not, Lease Contract between the Lessee and Sub-Lessee with conformity of the owner of the Building Administration. If owned, Transfer Certificate of Title (TCT) or Tax Declaration (photocopy);

- j) Other pertinent documents, information or data as may be required or mandated by an existing ordinance or laws for that matter.

**2. For renewal of existing Business Permits**

- a) Previous year's Mayor's Permit;
- b) Original copies of the annual or quarterly tax payments;
- c) Original copies of all receipts showing payment of all regulatory fees as provided for in this Code;
- d) Available Financial Statement of the previous year.
- e) Barangay Clearance
- f) Other pertinent documents as may be required by existing law.

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

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

A Mayor's Permit shall be refused to (1) any person who previously violated any ordinance or regulation governing permits granted; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the city; (3) who has unsettled tax obligation, debt or other liability to the

Page 80  
Ord. No. 0291-17

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

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

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

The Mayor's Permit shall be issued by the City Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the City Treasurer for the payment of the business tax. Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, that is, whether the business is a sole proprietorship, corporation or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be



necessary. The city shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Pesos (P 100.00).

(d) *Posting of Permit.* Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. Upon demand by the City Mayor or City Treasurer or any of their duly authorized representatives, permittee shall immediately produce the permit.

For non-posting of business permit in a conspicuous place within the business establishment, a penalty of One Hundred Pesos (P 100.00) per day shall be imposed until such time the permit shall be posted but in no case shall it be more than Five Thousand Pesos (P 5,000.00).

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

(f) *Revocation of Permit.* When a person doing business under the provisions of this Code violates any provision thereof, refuses to subject his business establishment to inspection or to pay an indebtedness or liability to the city or abuses his privilege to do business to the injury of the public moral or peace or used the said privilege to convict any unlawful acts or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or place used for prostitution, the City Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business and other existing laws,

Page 81  
Ord. No. 0291-17

and to prohibit the exercise thereof by the person whose privilege is revoked, until restored by the City Mayor.

Refusal to subject a business establishment to inspection, cancellation of Franchise Agreement/Dealership Agreement or want of lawful possession of the property of which the business permit was issued, shall be a sufficient ground for cancellation or termination of the business permit, regardless of whether a case is being filed and/or pending before a competent court, nevertheless the same without prejudice to the outcome of the case being filed before the court.

(g) Unilateral cancellation or termination by one of the parties of the Franchise/Dealership Agreement, or Contract of Lease involving the property of which the Mayor's Permit was issued, does not constitute a sufficient ground for the revocation of the Mayor's Permit. The Business Bureau shall observe the status quo, except when an Order is issued by the court enjoining the former to rule otherwise.

(h) Upon recommendation of the Licensing Officer and with the approval of the Head of the Business Bureau, the office is empowered to adjust and increase taxpayer's

capital investment every five (5) years or as often as necessary to effect the increase of capital investment.

**Section 97. Rules and Regulations on Certain Establishments.**

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

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

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

(D) No owner or operator of privately-owned market, mall, shopping center and/or food center and real estate lessor of commercial building and commercial apartment shall allow any of its tenants to operate their respective businesses without first securing Mayor's permit required of them under the existing laws.

(E) Owner or operator of privately-owned market, mall, shopping center and or food center and real estate lessor of commerical building and commercial apartment shall furnish the City Mayor or his duly authorized representative, in a sworn statement, on or before January 20 of the year, an annual list of business establishments/tenants in his/her establishment.

(F) Owners or operators of business establishments who fail to submit such list, signed under oath, shall be subject to the payment imposed under the provision of Section 448 of this Code, without prejudice to the revocation of their existing business permit

Page 82 of 239

Ord. No. 0291-17

and/or closure of their business establishments at the discretion of the City Mayor or his duly authorized representative.

(G) Owners or operators of videokaraoke, sing-along, or bars, restaurants or eateries or similar establishments offering videoke, accoustic shows and live bands to the public with no enclosures sufficient to minimize or muffle the sound emanating therefrom, should limit their operations up to 10 P.M.

(H) Owners or operators are prohibited to allow or permit any exhibition of any indecent or immoral play, scenes, acts or shows, whether live or in film which: (a) glorify criminals or condone crimes (b) serve no other purpose but to satisfy the market for violence, lust or pornography; (c) offend any race or religion; (d) tend to commodify, abuse and humiliate women; (e) tend to abet traffic in and use of prohibited drugs and (f) contrary to law, public order, morals, customs, established policies, lawful orders or decrees and edicts.

**Article Two. - Permit Fee for Cockpit Owners/ Operators/  
Licensees/ Promoters and Cockpit Personnel**

**Section 98. Imposition of Fees.** - There shall be collected the following Mayor's Permit Fees from cockpit operators/ owners/ licensees and cockpit personnel:

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

1.	Application Filing Fee	P	100.00
2.	Annual Cockpit Permit Fee		
	a. In Talomo, Agdao, Buhangin		10,000.00
	b. In other districts		5,000.00
3.	Plazada – One percent (1%) of the winning bet		
4.	Sultada		100.00

(b) From Cockpit Personnel

1.	Promoters/Hosts	P	1,000.00
2.	Pit Manager		400.00
3.	Referee		400.00
4.	Bet Taker "Kristo/Llamador"		200.00
5.	Bet Manager "Maciador/Kasador"		400.00
6.	Gaffer "Mananari"		200.00
7.	Cashier		400.00
8.	Derby (Matchmaker)		400.00
9.	Handler		400.00

**Section 99. Licensing the Cockpits.** - Subject to the provisions of Book II of Republic Act 7160, the Sangguniang Panlungsod shall enact an Ordinance authorizing the issuance of licenses to operate cockpits in the City of Davao pursuant to the provisions of Article 99 Section (a) Subsection (3) Paragraph (v) of the Rules and Regulations Implementing the Local Government Code of 1991. The following requirements must be fully complied with prior to the issuance of licenses:

Page 83  
Ord. No. 0291-17

a) *New License:*

1. Location and Vicinity Plan of the Cockpit;
2. Building Plan and Design as approved by the City Engineer and a certificate by him to the effect that the cockpit was constructed in accordance with such approved plan/design;
3. A Certification by the Zoning Administrator to the effect that the cockpit building was constructed in the area allowed by the Zoning Ordinance and that it is not within a radius of 200 meters from any existing residential or commercial area, hospitals, school buildings, churches or other public buildings;
4. Official Receipts showing payments of the required City taxes and fees;
5. Sanitary Permit/Clearance.

b) *Annual Renewal:*

1. Official Receipts showing payments of the required City taxes and fees before the date of renewal of application, a certification from the City Engineer to the effect that such cockpit is free from material, structural or other physical hazards.

**Section 100. *Registration of Cockpits.*** -All cockpits in Davao City after having been granted authority to operate by the Sangguniang Panlungsod shall register with the City Mayor through the Business Bureau. No cockpits shall be allowed to operate without the proper registration certificate. In order to secure a registration certificate, the applicant shall submit the following documents:

1. An application stating therein the name of the cockpit;
2. A copy of the location and vicinity plan of the cockpit;
3. A copy of the cockpit building plan/design;
4. A certified copy of the Mayor's Permit/License;
5. A copy of the Sanitary Permit/Clearance;
6. Xerox copy/copies of the official receipt of payments;
7. Two (2) perspective photographs of the cockpit;
8. A list of all duly licensed personnel and copy of their respective licenses.

**Section 101. *Time and Manner of Payment.***

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

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

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

(d) Every application for the annual renewal of a license to operate or manage a cockpit shall be submitted not later than the last working day of December of each year.

Page 84

Ord. No.0291-17

**Section 102. *Administrative Provisions.***

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

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

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

construction of cockpits shall be made by the City Engineer in accordance with existing ordinances, laws and practices.

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

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

**Section 103. *Applicability Clause.*** - The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

### **Article Three. - Special Permit Fee for Cockfighting**

**Section 104. *Imposition of Fees.*** - There shall be collected the following fees per day for cockfighting:

(a) Special Cockfights (Pintakasi)		
First three (3) days	P	3,000.00
Succeeding days		2,000.00/day
(b) Special Derby Assessment from Promoters of :		
Two-Cock Derby		1,000.00
Three-Cock Derby		2,000.00
Four-Cock Derby		3,500.00
Five-Cock Derby		4,000.00
More than five-cock derby		12,000.00

Page 85  
Ord. No. 0291-17

**Section 105. *Exclusion.*** - Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

**Section 106. *Time and Manner of Payment.*** - The fees herein imposed shall be payable to the City Treasurer before the special cockfights and derbies can be lawfully held.

### **Section 107. *Rules and Regulations in the Issuance of Special Permits:***

(a) Special Permits can be issued only under the circumstances enumerated in paragraphs (a) and (b), Section 108 of this Article. Provided, that derbies and cockfighting covered by these permits shall be held only on days other than Sundays and Legal Holidays.

(b) No Special cockfighting shall be allowed unless authorized by the Sangguniang Panlungsod through an approved resolution at least thirty (30) days before the event.

(c) Every application shall be signed by the owner/operator of the cockpit where such special cockfights are to be held, and countersigned by the promoter or a representative of the beneficiary, to be supported with the necessary documents, as follows:

1. A copy of Presidential or Mayor's Proclamation authorizing the fund raising campaign;
2. Letter request of the beneficiary to the cockpit owner, operator or licensee to stage special cockfights in particular cockpit;
3. Resolution of the Sangguniang Panlungsod during official town fiestas and agricultural, industrial or commercial fairs, carnivals or expositions;
4. Resolution of the Sangguniang Panlungsod for the support of national fund raising campaign for charitable or other purposes as may be authorized by the Office of the President or the City Mayor.
5. No international cockfight derby may be held without an approved resolution by the Sangguniang Panlungsod authorizing the same for the promotion of not more than eight (8) international cockfight derbies every year in Davao City, for the support of national fund-raising campaigns as may be authorized by the Office of the President, upon application of duly qualified promoters and countersigned by the owner/operator or licensee of the cockpit. Such application shall be filed at least sixty (60) days before the scheduled international cockfight derby. In all these cases, the above requirements are necessary.

### **Section 108. *Administrative Provisions.***

Page 86  
Ord. No. 0291-17

(a) *Holding of cockfights.* Except as provided in this Ordinance, cockfighting shall be allowed only in licensed cockpits during Sundays and legal holidays and during local fiestas of not more than five (5) days. It may also be held during City agricultural, commercial, or industrial fairs, carnivals, or expositions or other significant events of the city or its political districts, such as, but not limited to, Araw ng Dabaw, Kadayawan, affairs of the Association of Barangay Councils (ABC), City and District Federations, affairs of the Senior Citizens' Chapters, Cockers of the Year Award, and the like as may be determined later, for a similar period of five (5) days upon approval of the Office of the City Mayor through the City Council (Committee of Games and Amusements). No cockfighting shall be held on June 12 (Philippine Independence Day), December 30 (Rizal Day), November 30 (Bonifacio Day), National Heroes Day, Holy Thursday, Good Friday, Election or Referendum Days and during Registration Days for such election or referendum.

(b) *Cockfighting for entertainment of tourists or for charitable and/or beneficial purposes.* Subject to the provisions of the preceding subsections upon resolution of the Sangguniang Panlungsod, the City Mayor shall issue permit licenses anytime for the holding of cockfights including those conducted for the entertainment of foreign dignitaries, tourists or "Balikbayans" and those conducted for the support of national or city fundraising purposes in licensed cockpits, provided, that each special permit granted will be for a period not exceeding five (5) days in the city or any of its political districts.

(c) *Cockfighting Officials.* Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the City without first securing a license renewable every year on their birth month from the City where such cockfighting is held. Only gaffers, referees, bet takers, or promoters licensed by the City shall officiate in all kinds of cockfighting authorized herein.

(d) *Other Games during prescribed Cockfights.* No gambling of any kind shall be permitted on the premises of the cockpit or place of cockfighting during cockfights. The owner, manager or lessees of such cockpit and the violators of this injunction shall be criminally liable under Section 109 hereof.

(e) No person less than fifteen (15) years of age shall be allowed inside the premises of the cockpit during cockfights. The Operator/Manager/Licensee shall be responsible for the strict compliance of this rule.

(f) All breeders of game fowl are required to register with the City Agriculturist. The City Agriculturist shall furnish the City Mayor, copy furnish the Sangguniang Panlungsod, with a complete record of duly registered breeders.

(g) All persons involved in cockfighting and in the operation of cockpits, including, among others, the owner or operator of cockpits, the cockpit officials, the cockers (aficionados) and government officers involved in the issuance of permits or licenses and the inspection of cockpits, must observe utmost honesty, fair play, good faith, and peace and order.

(h) In case of complaints and protests, the Legal Officer shall take cognizance of complaints and protests relative to the operation and management of cockpits or the conduct of cockfights, and violation of this Ordinance, which complaints and protest must be in writing and under oath. The City Legal Office shall prescribe the rules and procedures governing such cases, subject to the approval of the City Mayor.

Page 87

Ord. No. 0291-17

**Section 109. *Applicability Clause.*** The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this City.

#### **Article Four. - Fees on Transportation Business and Golf Cart Owners**

**Section 110. *Imposition of Annual Fees.-*** There is hereby imposed an annual fee for every motor vehicle or water vessel on operators of public utility vehicles or vessels, maintaining terminal, or waiting station for the purpose of carrying passengers,

rendering service or freight for hire from this City under a certificate of public convenience and necessity or similar franchises:

	<u>Annual Fees</u>
(1) Buses	P 1,500.00
(2) Prime movers with trailers & Cargo	
Trucks such as:	
10 wheelers & above	1,500.00
8 wheelers & below	1,000.00
(3) Tourist Buses & Vans	800.00
(4) Jeepneys, AUV's &	
Car for rent/hire, motor launch	500.00
(5) Taxi	300.00
(6) other vehicle whether or not for hire	500.00

The same annual fee is hereby imposed on the owners of motorized banca and golf cart units at the following rates, viz:

(1) Motorized Banca	P 400.00
(2) Golf Cart/Unit	1,000.00
(3) Barge/RoRo/Ship	2,000.00

**Section 111. Exemption.** - Provided that all motorized tricycles for hire, utility tricycles for hire and utility tricycles shall not be subjected to the above imposition.

**Section 112. Time of Payment.** - The tax herein imposed shall be payable within the first twenty (20) days of January.

#### **Article Five. - Permit Fee on Pedaled Tricycle**

**Section 113. Who Are Authorized to Operate.** - Only Filipino Citizens, corporation or entity, sixty percent (60%) of the ownership of which are owned by Filipino Citizens;

**Section 114. Rules and Regulations in the Registration of Pedaled Tricycle.**

Page 88  
Ord. No. 0291-17

(a) No person shall operate a pedicab unless the same is registered with the Traffic Division of the Davao PNP.

(b) Registration of pedicabs shall be done within the first twenty (20) days of January of each year.

(c) Newly acquired pedicabs shall be registered within thirty (30) days from date of acquisition without prejudice to sub-paragraph (b) hereof.

(d) Failure to register within the period specified above shall make the owner of the pedicab liable to a fifty percent (50%) surcharge on the registration fee;



(e) No registration or renewal of registration shall be allowed on units, which are unfit for public use or not roadworthy as determined by the Chief of the Traffic Division, Davao PNP.

**Section 115. Imposition of Fees.** - There shall be collected from the owner of pedaled tricycle operated within the City the following annual registration fees:

	<u>Annual Fee</u>
(a) For hire	P150.00
(b) For commercial use	150.00
(c) Private Use	75.00

Payment of registration fees as per above rates plus the cost of plate shall be made to the City Treasurer's Office which shall issue a corresponding receipt thereof.

A minimum insurance of Five Thousand Pesos (P 5,000.00) with a time coverage of one year for property damage and physical injuries shall be required upon registration of each pedal-operated pedicabs.

**Section 116. Display of Plate Number and Carrying a Photostat Copy of the Registration.** -The registration plate number of a pedicab shall be prominently displayed at the rear portion of the pedicab clearly visible at a distance of fifteen (15) meters and the driver/operator shall always carry his photocopy of the registration papers.

**Section 117. Compliance of all Traffic Rules and Regulations.** - The driver or operators of pedicabs shall at all times comply with the traffic rules and regulations while operating their units.

Every pedicab being operated at night shall be equipped with light on the front which shall emit a white light from a distance of at least sixty-five (65) meters to the front and with a rear reflex mirror or reflectorized tape visible for a distance of sixty-five (65) meters to the rear.

No person shall operate a pedicab unless it is equipped with a device capable of giving a signal for a distance of at least ten (10) meters.

Page 89  
Ord. No. 0291-17

**Section 118. Penalty.** - The following administrative penalty shall be imposed upon the owner/operator of the pedicab for the violations indicated hereunder:

No registration	P 300.00
No plate number	250.00
No light or rear red reflex mirror or warning signal device	250.00
Operating in Non-designated Areas:	
First offense	50.00
Second offense	500.00
Failure to comply registration paper	100.00

Pedicabs operating in violation of any provision of this Article shall be impounded and be released only upon payment of the administrative fines.

**Section 119. *Time of Payment.*** - The fee imposed herein shall be due on the first (1<sup>st</sup>) day of January and payable to the City Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase. Failure to register within the period specified shall be subject to the penalty above stated.

**Section 120. *Administrative Provisions.***

(a) A metal plate or sticker shall be procured by the owner from the City Treasurer's Office to be installed in the pedaled tricycle granted a permit.

(b) The City Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

**Article Six. - Registration and Immunization of Dogs**

**Section 121. *Imposition of Fee.*** - There shall be paid to the City Treasurer an annual dog registration fee of the following:

- |                         |          |
|-------------------------|----------|
| (a) For Imported Dogs - | P 250.00 |
| (b) For Ordinary Dogs - | 5.00     |

**Section 122. *Administrative Provisions.***

(a) No person shall keep or own any dog over three (3) months old without first securing a Registration Certificate from the City Veterinarian. The latter shall keep a register of all licensed dogs, describing the same by the name, breed, color and sex, date of immunization and shall enter therein the name and address of owner, amount paid, number and date of official receipt.

(b) No dog can be registered without being immunized against rabies by the City Veterinarian or any Veterinarian. Immunization fee shall be paid at cost.

Page 90  
Ord. No. 0291-17

**Section 123. *Time of Payment.*** - The registration fee shall be paid annually based on the registry date. A Ten Pesos (P 10.00) penalty shall be imposed for every month of delay.

**Article Seven. - Fees on Impounding of A stray Animals**

**Section 124. *Imposition of Fee.*** - There shall be imposed the following fees for each day or fraction thereof on each head of stray animal found running or roaming at large, or fettered in public places:

	<i>Amount of Fee</i>
(a) Large Cattle	P 1,000.00
Succeeding day(s)	100.00
(b) All other animals	500.00
Succeeding day(s)	50.00

**Section 125. *Time of Payment.*** - The impounding fee shall be paid to the City Treasurer prior to the release of the impounded animal to its owner.

**Section 126. *Administrative Provisions.***

(a) For purposes of this Article, the Barangay Officials and/or Barangay Tanods of the City are hereby authorized to apprehend and impound astray animals in the City corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the City Hall or Barangay Hall for seven (7) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The City Mayor and City Treasurer shall be informed of the impounding.

(b) Impounded animals excluding dogs and cats not claimed within three (3) days after the date of impounding shall be sold at public auction under the following procedures:

1. The City Treasurer shall post notice for seven (7) days in public areas including the main door of the City Hall and the public markets. The animal shall be sold to the highest bidder. Within seven (7) days after the auction sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.
2. The owner may stop the sale by paying, at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the City Treasurer, otherwise, the sale shall proceed.
3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the city.

3.1 In case the impounded animal is not disposed of within seven (7) days from the date of notice of public auction, the same shall be considered sold to the City Government for the amount equivalent to the poundage fees due.

Page 91  
Ord. No. 0291-17

**Section 127. *Penalty.*** - Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

(a) First offense	P 100.00 per day
(b) Second offense	200.00 per day
(c) For the third offense and each subsequent offense	300.00 per day

In addition to the fine, the owners shall pay the amount of damage incurred, if any, to the property owner.

**Article Eight. - Building and Other Construction Permit Fees (OCBO)**

**Section 128. Administrative Provision.** - No person, firm or corporation, including government agencies, is allowed to erect, construct, alter, move, convert or demolish any building or structure without first obtaining a Building Permit issued by the City Engineer/Building Official.

**Section 129. Assessment Fees.**

- a. Assessment of building permit fees shall be based on the following:
  - 1) Character of occupancy or use of building/structure;
  - 2) Cost of construction;
  - 3) Floor area; and
  - 4) Height
- b. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

On Fixed Cost of Construction Per Sq. Meter:

LOCATION GROUP

All Cities and Municipalities	A, B, C, D, E, G, H, I P10, 000	F P8, 000	J P6, 000
-------------------------------	------------------------------------	--------------	--------------

Buildings proposed for construction shall be identified according to their use or the character of its occupancy and shall be classified as follows:

i. Group A – Residential Dwellings

Group A Occupancies shall include:

*Division 1-* Residential building/structure for exclusive use of single family occupants including school or company staff housing; single (nuclear) family dwellings; churches or similar places of worship; church rectories; community facilities and social centers; parks, playgrounds, pocket parks, parkways,

Page 92

Ord. No. 0291-17

promenades and play lots; clubhouses and recreational uses such as golf courses, tennis courts, basketball courts, swimming pools and similar uses operated by the government or private individuals as membership organizations for the benefit of their members, families, and guests and not operated primarily for gain.

*Division 2-* Residential building for the exclusive use of non-leasing occupants not exceeding 10 persons including single-attached or duplex or townhouses, each privately-owned; school dormitories (on campus); convents and monasteries; military or police barracks/dormitories; pre-schools, elementary and high schools, provided that they do not exceed 16 classrooms; outpatient clinics, family planning clinics, lying-in clinics, diagnostics clinics, medical and clinical

laboratories; branch library and museums; steam/dry cleaning outlets; party needs and accessories (leasing of tables and chairs, etc.).

*ii. Group B – Residentials, Hotels and Apartments*

Group B Occupancies shall be multiple dwelling units including boarding or lodging houses, hotels, apartment buildings, row houses, convents, monasteries and other similar building which accommodates more than 10 persons.

*iii. Group C – Education and Recreation*

Group C Occupancies shall be buildings used for school or day-care purposes, involving assemblage for instruction, education, or recreation, and not classified in Group I or in Division 1 and 2 or Group H Occupancies.

*iv. Group D – Institutional*

Group D Occupancies shall include:

*Division 1* - Mental hospitals, mental sanitarium, jails, prisons, reformatories, and buildings where personal liberties of inmates are similarly restrained.

*Division 2* - Nurseries for full-time care of children under kindergarten age, hospitals, sanitarium, nursing homes with non-ambulatory patients, and similar buildings each accommodating more than five persons.

*Division 3* - Nursing homes for ambulatory patients, homes for children of kindergarten age or over, each accommodating more than five persons: Provided, that Group D Occupancies shall not include buildings used only for private or family group dwelling purposes.

*v. Group E - Business and Mercantile*

Group E Occupancies shall include:

*Division 1-* Gasoline filling and service stations, storage garages and boat storage structures where no work is done except exchange of parts and maintenance requiring no open flame, welding, or the use of highly flammable liquids.

Page 93  
Ord. No. 0291-17

*Division 2-* Wholesale and retail stores, office buildings, drinking and dining establishments having an occupant load of less than one hundred persons, printing plants, police and fire stations, factories and workshops using not highly flammable or combustible materials and paint stores without bulk handlings.

*Division 3-* Aircraft hangars and open parking garages where no repair work is done except exchange of parts and maintenance requiring no open flame, welding or the use of highly flammable liquids.

*vi. Group F - Industrial*

Group F Occupancies shall include: ice plants, power plants, pumping plants, cold storage, and creameries, factories and workshops using incombustible and non-explosive materials, and storage and sales rooms for incombustible and non-explosive materials.

*vii. Group G - Storage and Hazardous*

Groups G Occupancies shall include:

*Division 1-* Storage and handling of hazardous and highly flammable material.

*Division 2-* Storage and handling of flammable materials, dry cleaning plants using flammable liquids; paint stores with bulk handling, paint shops and spray painting rooms.

*Division 3-* Wood working establishments, planing mills and box factories, shops, factories where loose combustible fibers or dust are manufactured, processed or generated; warehouses where highly combustible materials is stored.

*Division 4-* Repair garages.

*Division 5-* Aircraft repair hangars.

*viii. Group H - Assembly Other Than Group I*

Group H Occupancies shall include:

*Division 1-* Any assembly building with a stage and an occupant load of less than 1000 in the building.

*Division 2-* Any assembly building without stage and having an occupant load of 300 or more in the building.

*Division 3-* Any assembly building without a stage and having an occupant load of less than 300 in the building.

*Division 4-* Stadia, reviewing stands, amusement park structures not included within Group I or in Division 1, 2, and 3 of this Group.

*ix. Group I – Assembly Occupant Load 1000 or more*

Page 94  
Ord. No. 0291-17

Group I Occupancies shall be any assembly building with a stage and an occupant load of 1000 or more in the building.

*x. Group J – Accessory*

Group J Occupancies shall include:

*Division 1-* Agricultural structures.

*Division 2-* Private garages, carports, fences over 1.80 meters high, tanks, swimming pools and towers.

*Division 3-* Stages, platforms, pelota, tennis, badminton or basketball courts, tombs, mausoleums, niches, aviaries, aquariums, zoo structures, banks and record vaults. Other subgroupings or divisions within Groups A to J may be determined by the Secretary. Any other occupancy not mentioned specifically in this Section, or about which there is any question, shall be included in the Group which it most nearly resembles based on the existing or proposed life and fire hazard.

**Section 130. Filing Fee (Non-Refundable):**

	<u>Rate/Fee</u>
Per permit or certificate of occupancy application-	P 150.00

**Section 131. CERTIFICATIONS:**

a. Certified true copy of building permit.....	50.00
b. Certified true copy of Certificate of Use/Occupancy.....	50.00
c. Issuance of Certificate of Damage.....	50.00
d. Certified true copy of Certificate of Damage.....	50.00
e. Certified true copy of Electrical Certificate.....	50.00
f. Issuance of Certificate of Gas Meter Installation.....	50.00
g. Certified true copy of Certificate of Operation.....	50.00
a. Other Certifications.....	50.00

NOTE: The specifications of the Gas Meter shall be:

Manufacturer.....	
Serial Number.....	
Gas Type.....	
Meter Classification/Model.....	
Maximum Allowable Operating Pressure – psi (kPa).....	
Hub Size - mm (inch).....	
Capacity - m3/hr. (ft3/hr.).....	

**Section 132. Establishment of Line and Grade.**

a) All sides fronting or abutting streets, rivers and creeks:

Page 95  
Ord. No. 0291-17

<u>Linear Meter</u>	<u>Rates/Fee</u>
1. First 10 meters	P 24.00
2. Every meter or fraction thereof in excess of 10 meters	2.40

b) Accessory Fees

a. Establishment of Line and Grade, all sides fronting  
or abutting streets, esteros, rivers and creeks, first 10.00 meters..... 24.00

c) Ground Preparation and Excavation Fee

i. Every meter or fraction thereof in excess of 10.00 meters..... 2.40

ii. While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.

(a) Inspection and Verification Fee..... 200.00  
 (b) Per cu. meters of excavation ..... 3.00  
 (c) Issuance of GP & EP, valid only for thirty (30) days or  
 superseded upon issuance of Building Permit ..... 50.00

**Section 133. Schedule of Building Permit Fees.**

(a) The Building Permit Fee includes the excavation fee for foundation. However, while the application is still being processed, the Building Official may authorize all excavations for foundation and basement, for which the following fees shall be charged:

*Volume* *Rates/Fee*

(a.1) Per cu. meter of excavation for  
 foundation with basement..... 4.00

(a.2) Excavation other than foundation  
 or basement, per cu. meter..... 3.00

(b) Construction/addition/renovation/alteration of buildings/structures  
 under Division A-1

*Area* *Rates/ Fee per sq. m.*

i. Original complete construction up to 20.00 sq.meters..... P 2.00

ii. Additional/renovation/alteration up to 20.00 sq. meters  
 regardless of floor area of original construction..... 2.40

iii. Above 20.00 sq. meters to 50.00 sq. meters..... 3.40



iv. Above 50.00 sq. meters to 100.00 sq. meters.....	4.80
v. Above 100.00 sq. m to 150 sq. meters.....	6.00
vi. Above 150.00 sq. meters.....	7.20

Page 96

Ord. No. 0291-17

- (c) Construction/addition/renovation/alteration of buildings under Divisions B-1/C-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/I-1 and J-1, 2, 3:

<u>Area</u>	<u>Rates/ Fee per sq. m.</u>
i. Up to 5,000.....	23.00
ii. Above 5,000 to 6,000.....	22.00
iii. Above 6,000 to 7,000.....	20.50
iv. Above 7,000 to 8,000.....	19.50
v. Above 8,000 to 9,000.....	18.00
vi. Above 9,000 to 10,000.....	17.00
vii. Above 1,000 to 1,500.....	16.00
viii. Above 15,000 to 20,000.....	15.00
ix. Above 20,000 to 30,000.....	14.00
x. Above 30,000.....	12.00

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

- (d) Construction/addition/renovation/alteration of buildings under Divisions C-2/D-1, 2, 3

<u>Area</u>	<u>Rates/ Fee per sq. m.</u>
i. Up to 5,000.....	12.00
ii. Above 5,000 to 6,000.....	11.00
iii. Above 6,000 to 7,000.....	10.20
iv. Above 7,000 to 8,000.....	9.60
v. Above 8,000 to 9,000.....	9.00

vi. Above 9,000 to 10,000.....	8.40
vii. Above 10,000 to 15,000.....	7.20
viii. Above 15,000 to 20,000.....	6.60
ix. Above 20,000 to 30,000.....	6.00
x. Above 30,000.....	5.00

(e) Construction/addition/renovation/alteration of buildings/structures under Ancillary:

1. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories;
2. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part;
3. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above.

Page 97  
Ord. No. 0291-17

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

Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment ..... P 250.00

(g) Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (P 0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.

(h) 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, For all Groups ..... P 5.00

(i) Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, For all Groups ..... P 5.00

(j) Repairs on buildings/structures in all Groups costing more than Five Thousand Pesos (P 5,000.00) shall be charged one percent (1%) of the detailed

repair cost (itemized original materials to be replaced with same or new substitute and labor)

**Section 134. Ancillary Structure.**

<u>Volume</u>	<u>Rates/Fee</u>
a. Bank and Records Vaults with interior volume	
up to 20.00 cu. meters.....	P 20.00
In excess of 20.00 cu. meters.....	8.00
b. Swimming Pools, per cu. meter or fraction thereof:	
i. GROUP A Residential.....	P 3.00
ii. Commercial/Industrial GROUPS B, E, F, G.....	36.00
iii. Social/Recreational/Institutional GROUPS C, D, H, I.....	24.00
iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.	
v. Swimming pool shower rooms/locker rooms:	
(a) Per unit or fraction thereof .....	P 60.00
(b) Residential GROUP A.....	6.00
(c) GROUP B, E, F, G, .....	18.00
(d) GROUP C, D, H, .....	12.00

Page 98

Ord. No. 0291-17

(c) Construction of firewalls separate from the building:	
1. Per sq. m. or fraction thereof	P 3.00
2. Provided, that the minimum fee shall be	48.00

(d) Construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:

Use or Character of Occupancy	Self-Supporting	Trilon(Guyed)
i. Single detached dwelling units	500.00	150.00
ii. Commercial/Industrial (Groups B, E, F, G) up to		

10.00 meters in height	2,400.00	240.00
(a) Every meter or fraction thereof		
in excess of 10.00 meters	120.00	12.00
iii. Educational/Recreational//Institutional		
(Groups C, D, H, I) up to		
10.00 meters in height	1,800.00	120.00
(a) Every meter or fraction thereof		
in excess of 10.00 meters	120.00	12.00
(e) Storage Silos, up to 10.00 meters in height.....		2,400.00
i. Every meter or fraction thereof		
in excess of 10.00 meters.....		150.00
ii. Silos with platforms or floors shall be charged an additional fee in accordance with this Section.		
(f) Construction of Smokestacks and Chimneys for Commercial/Industrial Use Groups B, E, F and G:		

Rates/Fee

i. Smokestacks, up to 10.00 meters in height, measured from the base.....		240.00
a. Every meter or fraction thereof in excess of 10.00 meters.....		12.00
ii. Chimney up to 10.00 meters in height, measured from the base.....		48.00
a. Every meter or fraction thereof in excess of 10.00 meters.....		2.00
(g) Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas .....		48.00
(h) Construction of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume .....		12.00
(i) Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. meters.....		12.00

    i. Every cu. m or fraction thereof in excess

	of 2.00 cu. meters.....	12.00
ii.	For all other than Groups A and B	
	up to 10.00 cu. meters.....	480.00
	(a) Every cu. meter or fraction thereof in	
	excess of 10.00 cu. meters.....	24.00
(j)	Construction of reinforced concrete or steel tanks for Commercial/Industrial use:	
a.	Above ground, up to 10.00 cu. meters.....	480.00
	Every cu. m or fraction thereof	
	in excess of 10.00 cu. meters.....	24.00
	Underground, up to 20.00 cu. meters.....	540.00
	Every cu. meter or fraction thereof	
	in excess of 20.00 cu.meters.....	24.00
(k)	Construction of Water and Waste Water Treatment Tanks. (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume.....	7.00
(l)	Construction of steel tanks for commercial/industrial use:	
		<i>Rates/Fee</i>
i.	Above ground, up to 10.00 cu. meters.....	480.00
	Every cu. m or fraction thereof	
	in excess of 10.00 cu. meters.....	24.00
ii.	Underground, up to 20.00 cu. meters.....	540.00
	Every cu. meter or fraction thereof	
	in excess of 20.00 cu.meters.....	24.00
(m)	Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:	
i.	Underground, per cu. meter or fraction thereof of excavation.....	3.00
ii.	Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank.....	3.00
iii.	Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. above.	
(n)	Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:	
i.	Construction of permanent type.....	10.00
ii.	Construction of temporary type.....	5.00
iii.	Inspection of knock-down temporary type, per unit .....	24.00

(o) Construction of buildings and other accessory structures within cemeteries and memorial parks:

	<u>Rates/Fee</u>
1. Tombs, per sq. meter of covered ground areas.....	5.00
2. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area. ....	5.00
3. Totally enclosed mausoleums, per sq. meter of floor area.....	12.00
4. Columbarium, per sq. meter.....	18.00

Page 100

Ord. No. 0291-17

**Section 135. Sanitary / Plumbing Permit Fees.** - Plumbing Permit Fees shall be collected based on the following rates (Per unit):

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

(b) For every fixture in excess of a unit under (a) above:

	<u>Rates/Fee</u>
<i>i.</i> Each water closet.....	7.00
<i>ii.</i> Each floor drain.....	3.00
<i>iii.</i> Each sink.....	3.00
<i>iv.</i> Each lavatory.....	7.00
<i>v.</i> Each faucet.....	2.00
<i>vi.</i> Each shower head.....	2.00
<i>vii.</i> Each slop sink.....	7.00
<i>viii.</i> Each urinal.....	4.00

<i>ix.</i> Each bath tub.....	7.00
<i>x.</i> Each grease trap.....	7.00
<i>xi.</i> Each garage trap.....	7.00
<i>xii.</i> Each bidet.....	4.00
<i>xiii.</i> Each dental cuspidor.....	4.00
<i>xiv.</i> Each gas-fired water heater.....	4.00
<i>xv.</i> Each drinking fountain.....	2.00
<i>xvi.</i> Each bar or soda fountain sink.....	4.00
<i>xvii.</i> Each laundry sink.....	4.00
<i>xviii.</i> Each laboratory sink.....	4.00
<i>ix.</i> Each fixed-type sterilizer.....	2.00
<i>x.</i> Each water meter.....	2.00

*i.* 12 to 25 mm  $\emptyset$ ..... 8.00

*ii.* Above 25 mm  $\emptyset$ ..... 10.00

(c) Construction of septic tank, applicable in all Groups

<i>i.</i> Up to 5.00 cu. meters of digestion chamber.....	24.00
<i>ii.</i> Every cu. meter or fraction thereof	
In excess of 5.00 cu. meters.....	7.00

**Section 136. Fencing Permit Fees.** -Fees for Fencing Permit shall be based on the following rates (Length):

Rates/Fee

(a) Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof.....	3.00
---	------

(b) In excess of 1.80 meters in height, per lineal meter or fraction thereof .....	4.00
(c) Made of indigenous materials, barbed, chicken or hog wires, per linear meter.....	2.40
(d) Fences in excess of 1.80 meters in height made of materials other than those of (a) above, per linear meter or fraction thereof.....	2.20

**Section 137. Construction of Sidewalks (sq. m.):**

a. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month .....	240.00
<i>i.</i> Every sq. meter or fraction thereof in excess of 20.00 sq. meters .....	12.00

**Section 138. Paved or Cemented Areas.** - Paved Areas intended for Commercial/Industrial/Social/Institutional use, such as Parking Area, Gasoline Stations, Premises, Skating Rinks, Pelota Courts, and the like:

For every sq. m. or fraction thereof – P 1.10

a. Construction of Pavements, up to 20.00sq.meters.....	24.00
b. In excess of 20 sq. meters or fraction thereof of paved areas intended for commercial /industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like .....	3.00

**Section 139. Use of Streets and Sidewalks as Permitted:**

	<u>Rates/Fee</u>
1. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month .....	240.00
<i>i.</i> Every sq. meter or fraction thereof in excess of 20.00 sq. meters .....	12.00
2. Erection of Scaffoldings Occupying Public Areas, per calendar month.	
a.Up to 10.00 meters in length .....	150.00
<i>ii.</i> Every lineal meter or fraction thereof	



in excess of 10.00 meters ..... 12.00

**Section 140. Demolition/Moving of Buildings/Structures Fees:**

Demolition/Moving of Buildings/Structures Fees, per sq. meter of area or dimensions involved are as follows:

Page 102  
Ord. No. 0291-17

a. Buildings in all Groups	
per sq. meter floor area.....	3.00
b. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences .....	4.00
c. Structures of up to 10.00 meters in height.....	800.00
(a) Every meter or portion thereof in excess of 10.00 meters .....	50.00
d. Appendage of up to 3.00 cu. meter/unit.....	50.00
(a) Every cu. meter or portion thereof in excess of 3.00 cu. meters.....	50.00
e. Moving Fee, per sq. meter of area of building/structure to be moved .....	3.00

**Section 141. Certificate of Use or Occupancy. - Schedule:**

	<u>Rates/Fee</u>
a. Division A-1 and A-2 Buildings:	
<i>i.</i> Costing up to P150,000.00 .....	100.00
<i>ii.</i> Costing more than P150,000.00 up to P400,000.00 .....	200.00
<i>iii.</i> Costing more than P400,000.00 up to P850,000.00.....	400.00
<i>iv.</i> Costing more than P850,000.00 up to P1,200,000.00.....	800.00
<i>v.</i> Every million or portion thereof in excess	

	of P1,200,000.00.....	800.00
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:	
	<i>i.</i> Costing up to P150,000.00.....	200.00
	<i>ii.</i> Costing more than P150,000.00 up to P400,000.00 .....	400.00
	<i>iii.</i> Costing more than P400,000.00 up to P850,000.00.....	800.00
	<i>iv.</i> Costing more than P850,000.00 up to P1,200,000.00 .....	1,000.00
	<i>v.</i> Every million or portion thereof in excess of P1,200,000.00.....	1,000.00
c.	Divisions C-1, 2/D-1, 2, 3 Buildings:	
	<i>i.</i> Costing up to P150,000.00 .....	150.00
	<i>ii.</i> Costing more than P150,000.00 up to P400,000.00 .....	250.00
	<i>iii.</i> Costing more than P400,000.00 up to P850,000.00..... ..... 600.00	
	<i>iv.</i> Costing more than P850,000.00 up to P1,200,000.00 .....	900.00
	<i>v.</i> Every million or portion thereof in excess of P1, 200,000.00.....	900.00
d.	Division J-I Buildings/structures:	
	<i>i.</i> With floor area up to 20.00 sq. meters.....	50.00
	<i>ii.</i> With floor area above 20.00 sq. meters up to 500.00 sq. meters .....	240.00

iii. With floor area above 500.00 sq. meters	
up to 1,000.00 sq. meters.....	360.00
iv. With floor area above 1,000.00 sq. meters	
up to 5,000.00 sq. meters .....	480.00
v. With floor area above 5,000.00 sq. meters	
up to 10,000.00 sq. meters.....	1,200.00
vi. With floor area above 10,000.00 sq. meters.....	2,400.00

e. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.

f. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10 d above.

g. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:

(a) First 10.00 meters of height from the ground.....	800.00
(b) Every meter or fraction thereof in excess of 10.00 meters.....	50.00

**Section 142. Change in Use/Occupancy.**

Change in Use/Occupancy, per sq. meter or fraction thereof of area affected .....	5.00
---	------

**Section 143. Annual Building Inspection Fees.** - Annual building inspection fees shall be collected at the following rates:

	<u>Rates/Fee</u>
(a) Divisions A-1 and A-2:	
i. Single detached dwelling units and duplexes are not subject to annual inspections.	
ii. If the owner request inspections, the fee for each of the services enumerated below is .....	120.00
a.) Land Use Conformity	
b.) Architectural Presentability	
c.) Structural Stability	
d.) Sanitary and Health Requirements	
e.) Fire Resistive Requirements	

- (b) Divisions 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, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:
- |              |  |          |
|--------------|--|----------|
| <i>i.</i>    | Appendage of up 3.00 cu. meters/unit.....  | 150.00   |
| <i>ii.</i>   | Floor area to 100.00 sq. meters.....   | 120.00   |
| <i>iii.</i>  | Above 100.00 sq. meters up to<br>200.00 sq. meters.....                              | 240.00   |
| <i>iv.</i>   | Above 200.00 sq. meters up to<br>350.00 sq. meters.....                              | 580.00   |
| <i>v.</i>    | Above three hundred 350.00 sq. meters<br>Up to 500.00 sq. meters.....                | 720.00   |
| <i>vi.</i>   | Above 500.00 sq. meters up to<br>750 sq. meters.....                                 | 960.00   |
| <i>vii.</i>  | Above 750.00 sq. meters<br>Up to 1,000.00 sq. meters.....                            | 1,200.00 |
| <i>viii.</i> | Every 1,000.00 sq. meters or<br>its portion in excess of<br>1,000.00 sq. meters..... | 1,200.00 |
- (c) Divisions C-1, 2, Amusement Houses, Gymnasia and the like:
- |             |   |          |
|-------------|---|----------|
| <i>i.</i>   | First class cinematographs or theaters.....       | 1,200.00 |
| <i>ii.</i>  | Second class cinematographs or theaters.....      | 720.00   |
| <i>iii.</i> | Third class cinematographs or theaters.....       | 520.00   |
| <i>iv.</i>  | Grandstands/Bleachers, Gymnasia and the like..... | 720.00   |
- (d) Annual plumbing inspection fees,  
each plumbing unit .....
- |  |  |       |
|--|--|-------|
|  |  | 60.00 |
|--|--|-------|
- (e) Electrical Inspection Fees:
- i.* A one-time electrical inspection fee equivalent to 10% of Total  
Electrical Permit Fees shall be charged to cover all inspection trips  
during construction.
- ii.* Annual Inspection Fees are the same as in Paragraph (a) of the same  
Section.
- (f) Annual Mechanical Inspection Fees:
- |           |   |       |
|-----------|---|-------|
| <i>i.</i> | Refrigeration and Ice Plant, per ton:   |       |
|           | (a) Up to 100 tons capacity .....       | 25.00 |
|           | (b) Above 100 tons up to 150 tons ..... | 20.00 |
|           | (c) Above 150 tons up to 300 tons ..... | 15.00 |

(d) Above 300 tons up to 500 tons.....	10.00
(e) Every ton or fraction thereof above 500 tons.....	5.00
<i>ii.</i> Air Conditioning Systems:	
Window type air conditioners, per unit .....	40.00
<i>iii.</i> Packaged or centralized air conditioning systems:	
(a) First 100 tons, per ton .....	25.00
(b) Above 100 tons, up to 150 tons per ton .....	20.00
(c) Every ton or fraction thereof above 500 tons .....	8.00
<i>iv.</i> Mechanical Ventilation, per unit, per kW:	
(a) Up to 1 kW .....	10.00
(b) Above 1 kW to 7.5 kW .....	50.00
(c) Every kW above 7.5 kW .....	20.00
<i>v.</i> Escalators and Moving Walks; Funiculars and the like	
(a) Escalator and Moving Walks, per unit.....	120.00
(b) Funiculars, per kW or fraction thereof.....	50.00
(c) Per lineal meter or fraction thereof of travel.....	10.00
(d) Cable Car, per KW or fraction thereof .....	25.00
(e) Per lineal meter of travel.....	2.00
<i>vi.</i> Elevators, per unit:	
(a) Passenger elevators.....	500.00
(b) Freight elevators.....	400.00
(c) Motor driven dumbwaiters.....	50.00
(d) Construction elevators for materials.....	400.00
(e) Car elevators .....	500.00
(f) Every landing above first five (5) landings for all the above elevators.....	50.00
<i>vii.</i> Boilers, per unit	
(a) Up to 7.5 kW.....	400.00
(b) 7.5 kW up to 22 kW .....	550.00
(c) 22 kW up to 37 kW .....	600.00
(d) 37 kW up to 52 kW.....	650.00
(e) 52 kW up to 67 kW .....	800.00
(f) 67 kW up to 74 kW.....	900.00
(g) Every kW or fraction thereof above 74 kW .....	4.00
<i>viii.</i> Pressurized Water Heaters, per unit.....	120.00
<i>ix.</i> Water, Sump and Sewage pumps for buildings/ structures for commercial/ industrial purposes, per kW:	

(a) Up to 5 kW.....	55.00
(b) Above 5 kW to 10 kW.....	90.00
(c) Every kW or fraction thereof above 10 kW.....	2.00
x. Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
(a) Per kW, up to 50 kW.....	15.00
(b) Above 50 kW up to 100 kW.....	10.00
(c) Every kW or fraction thereof above 100 kW .....	2.40
x <i>i</i> . Compressed air, vacuum, commercial/ institutional/industrial gases, per outlet.....	10.00
x <i>ii</i> . Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher.....	2.00
x <i>iii</i> . Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like:	
(a) Per unit, up to 10 kW.....	100.00
(b) Every kW above 10 kW.....	3.00

Page 106

Ord. No. 0291-17

x <i>iv</i> . Other machineries and/or equipment for commercial/ industrial/institutional use not elsewhere specified, per unit:	
(a) Up to ½ kW.....	8.00
(b) Above ½ kW up to 1 kW.....	23.00
(c) Above 1 kW up to 3 kW.....	39.00
(d) Above 3 kW up to 5 kW.....	55.00
(e) Above 5 kW up to 10 kW.....	80.00
(f) Every kW above 10 kW or fraction thereof.....	4.00

xv. Pressure Vessels, per cu. Meter or fraction thereof.....	40.00
xvi. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof.....	2.40
xvii. Weighing Scale Structure, per ton or fraction thereof...	30.00
xviii. Testing/Calibration of pressure gauge, per unit .....	24.00
(a) Each Gas Meter, tested, proved and sealed, per gas meter .....	30.00
xix. Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit.....	30.00

**a.** Annual electronics inspection fees shall be the same as the fees in Article Nine of this Schedule.

**b.** An annual inspection for the business establishments/structures situated within the shoreline shall be conducted to ensure the structural stability of the building and the safety and security of the public.

**Section 144. Fines.** -The following fines shall be collected for non-compliance with work stoppage for construction without permit:

Determination of Amount of Fines:

a. In the determination of the amount of fines to be imposed, violations shall be classified as follows:

*i.* Light Violations

*ii.* Failure to post Certificate of Occupancy/Use/Operation.

*iii.* Failure to post Building Permit construction information sign.

*iv.* Failure to provide or install appropriate safety measures for the protection of workers, inspectors, visitors, immediate neighbors and pedestrians.

*iv.* Less Grave Violations

(a) Non-compliance with the work stoppage order for the alteration/addition/conversion/repair without permit.

(b) Use or occupancy of building/structure without appropriate Certificate of Occupancy/Use/Operation.

*v.* Grave Violations

- (a) Unauthorized change, modification or alteration during construction in the duly submitted plans and specifications on which the building permit is based.

Page 107

Ord. No. 0291-17

- (b) Unauthorized change in type of construction from more fire-resistive to less fire resistive.
- (c) Non-compliance with order to abate or demolish.
- (d) Non-compliance with work stoppage order for construction/demolition without permit.
- (e) Change in the existing use or occupancy without Certificate of Change of Occupancy/Use/Operation.
- (f) Excavations left open without any work being done in the site for more than one hundred twenty (120) days.

b. Amount of Fines

The following amount of fines for violations of the Code and its IRR is hereby prescribed:

Light Violations -	P 5,000.00
Less Grave Violations -	P 8,000.00
Grave Violations -	P 10,000.00

**Section 145. Imposition of Fines.** - The minimum fines shall be imposed for failure to comply with the terms of the first notice. The medium fines shall be imposed for failure to comply with the terms of the second notice. The maximum fines shall be imposed for failure to comply with the terms of the third and final notice.

- a. The Secretary or his duly authorized representative may prescribe and impose fines not exceeding Ten Thousand Pesos (P10, 000.00) in the following cases, subject to the terms and procedures as hereunder provided:
  - i. Erecting, constructing, altering, repairing, moving, converting, installing or demolishing a private or public building/structure if without building/demolition permit.
  - ii. Making any alteration, addition, conversion or repair in any building/structure/ appurtenances thereto constructed or installed before the adoption of the Code, whether public or private, without a permit.



- iii. Unauthorized change, modification or alteration during the construction in the duly submitted plans and specifications on which the building permit is based.
  - iv. Non-compliance with the work stoppage order or notice and/or orders to effect necessary correction in plans and specifications found defective.
  - v. Non-compliance with order to demolish building/structure declared to be nuisance, ruinous or dangerous.
  - vi. Use or occupancy of a building/structure without Certificate of Occupancy/Use even if constructed under a valid building permit.
  - vii. Change in the existing use or occupancy classification of a building/structure or portion thereof without the corresponding Certificate of Change of Use.
  - viii. Failure to post or display the certificate of occupancy/use/operation in a conspicuous place on the premises of the building/structure/appurtenances.
  - ix. Change in the type of construction of any building/structure without an amendatory permit.
- b. In addition to the imposed penalty, the owner shall correct/remove his violations of the provisions of the Code.

**Section 146. Surcharge / Penalty.** - Without prejudice to the provisions of the preceding Sections, the Building Official is hereby also authorized to impose a penalty or surcharge in the following cases in such amount and in the manner as hereunder fixed and determined:

For constructing, installing, repairing, altering or causing any change in the occupancy/use of any building/structure or part thereof or appurtenances thereto without any permit, there shall be imposed a surcharge of 100% of the building fees; Provided, that when the work in the building/structure is started pending issuance of the Building Permit by the Building Official, the amount of the surcharge shall be according to the following:

- Excavation for foundation..... 10% of the building permit fees
- Construction of foundation  
(including pile driving and  
laying of reinforcing bars)..... 25% of the building permit fees
- Construction of superstructure  
up to 2.00 meters  
above established grade..... 50% of the building permit fees

Construction of superstructure

Above 2.00 meters..... 100% of the building permit fees

For failure to pay the annual inspection fee within thirty (30) days from the prescribed date, a surcharge of 25% of the inspection fee shall be imposed.

**Section 147. Exemptions.** - No fees shall be charged on the following applications:

- (a) Construction, addition, renovation, alteration of public buildings, undertaken by the government.
- (b) Construction, addition, renovation, alteration of government-owned tenement houses and other housing units while the title of the lot is still in the name of the government.
- (c) Construction of building or structures damaged or destroyed by typhoons, fires, earthquakes or other calamities provided that reconstruction shall not exceed twenty percent (20%) of the original construction cost filed with the City Engineer/Building Official together with the certificate of damage not later than sixty (60) days after the occurrence of such calamity.
- (d) Construction of buildings, or structures by civic organizations, charitable institutions to be donated to the government for public use.
- (e) Construction/addition/renovation/alteration/repair of buildings/ structures and/or electrical equipment/installations owned by electric cooperatives.
- (f) Construction/addition/renovation/alteration of traditional indigenous family dwelling units.
- (g) Public buildings and traditional indigenous family dwellings shall be exempt from payment of building permit fees.

As used in the National Building Code, the term "traditional indigenous family dwelling" means a dwelling intended for the use and occupancy by the family of the owner only and constructed of native materials such as bamboo, nipa, logs, or lumber, the total cost of which does not exceed Fifteen Thousand Pesos (P15,000.00).

Page 109  
Ord. No. 0291-17

**Section 148. Penal Provision.** - It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Code.

Any person, firm or corporation who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine of not more than Twenty Thousand Pesos (P20,000.00) or by imprisonment of not more than two (2) years or by both such fine and imprisonment; Provided, that in the case of a corporation firm, partnership or association, the penalty shall be imposed upon its officials responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of his sentence.

**Article Nine. - Electrical and Electronics Installation Permit  
and Inspection Fees**

**Section 149. Imposition of Fee.** - Every person or entity who shall install or alter, or cause to be installed or altered any exterior or interior electrical lighting, power, telephone, or telegraph, or any electrical system or line; or install or cause to be installed any electrical apparatus or machine shall pay for every installation the following fees:

a. The following schedule shall be used for computing electrical fees in residential, institutional, commercial and industrial structures:

1. Total Connected Load (kVA)

	<u>Fee</u>
<i>i.</i> 5 kVA or less.....	P 200.00
<i>ii.</i> Over 5 kVA to 50 kVA.....	200.00 + P 20.00/kVA
<i>iii.</i> Over 50 kVA to 300 kVA.....	1,100.00 + 10.00/kVA
<i>iv.</i> Over 300 kVa to 1,500 kVA.....	3,600.00 + 5.00/kVA
<i>v.</i> Over 1,500 kVA to 6,000 kVA.....	9,600.00 + 2.50/kVA
<i>vi.</i> Over 6,000 kVA.....	20,850.00 + 1.25/kVA

NOTE: Total Connected Load as shown in the load schedule.

2. Total Transformer/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)

	<u>Fee</u>
<i>i.</i> 5 kVA or less.....	P 40.00
<i>ii.</i> Over 5 kVA to 50 kVA.....	P 40.00 + P 4.00/kVA
<i>iii.</i> Over 50 kVA to 300 kVA.....	220.00 + 2.00/kVA
<i>iv.</i> Over 300 kVa to 1,500 kVA.....	720.00 + 1.00/kVA
<i>v.</i> Over 1,500 kVA to 6,000 kVA.....	1,920.00 + 0.50/kVA
<i>vi.</i> Over 6,000 kVA.....	4,170.00 + 0.25/kVA

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

3. Pole/Attachment Location Plan Permit

<i>i.</i> Power Supply Pole Location.....	P 30.00/pole
---	--------------

ii. Guying Attachment..... P 30.00/attachment

This applies to designs/installations within the premises.

4. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	P15.00	P15.00
Commercial/Industrial	60.00	36.00
Institutional	30.00	12.00

5. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Section 149 of this Code.

6. Forfeiture of Fees

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

b. The following schedule shall be used for computing Electronics fees in residential, institutional, commercial and industrial structures:

1. Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications.....P2.40 per port.

2. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers, cellsites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location ..... P 1, 000.00 per location.

3. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other

apparatus/equipment used for medical, biomedical laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor outdoors..... P-10.00 per unit.

4. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected ..... P 2.40 per outlet

5. Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early-detection systems, smoke detectors, etc.), sound-reinforcement/background, music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected ..... P 2.40 per termination

6. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities ..... P 1,000.00 per location

7. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception..... P 1,000.00 per structure

8. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multi-media signs, etc. .... P 50.00 per unit

9. Poles and attachment:

*i.* Per Pole (to be paid by pole owner)..... 20.00

*ii.* Per attachment (to be paid by any entity who attaches to the pole of others) ..... 20.00

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

**Section 150. Time of Payment.** - The fees imposed in this Article shall be paid to the City Treasurer before securing a Building or Repair Permit from the City Engineer/Building Official and upon application for a permit from the City Engineer to install or alter any electrical lighting, power, telephone or telegraph, or any other electrical system or line, exterior or interior, or to install any electrical apparatus or machine.

**Section 151. Administrative Provisions.**

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

If the work is found not in conformity with the requirements of law or Ordinance, or the conditions set forth in the permit, the fees thereon shall be forfeited.

(b) The contractor or owner of the house or building shall apply for inspection and approval of the new interior electrical installation, repair, or alteration as soon as the work is on process, and as soon as conformity with the requirements is determined, the Building Official shall issue a certificate of completion.

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

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

### **Article Ten. - Mechanical Permit Fees**

**Section 152. Imposition of Fee.** - There shall be collected Mechanical Permit Fees for the installation of any machinery or mechanical equipment, enumerated hereunder.

	<u>Rates/Fee</u>
(a) Mechanical Permit Fees	
1. Refrigeration, Air Conditioning and Mechanical Ventilation:	
<i>i.</i> Refrigeration (cold storage), per ton or fraction thereof.....	40.00
<i>ii.</i> Ice Plants, per ton or fraction thereof.....	60.00
<i>iii.</i> Packaged/Centralized Air Conditioning Systems:	
Up to 100 tons, per ton.....	90.00
<i>iv.</i> Every ton or fraction thereof above 100 tons.....	40.00
<i>v.</i> Window type air conditioners, per unit.....	60.00
<i>vi.</i> Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent.....	40.00
<i>vii.</i> In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.	

For evaluation purposes:

For Commercial/Industrial Refrigeration without Ice Making (refer to Section 152.a.1.i):

- 1.10 kW per ton, for compressors up to 5 tons capacity.
- 1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity.
- 0.97 kW per ton, for compressors above 50 tons capacity.

For Ice making (refer to Section 152 a.1.ii.):

- 3.50 kW per ton, for compressors up to 50 tons capacity.
- 3.25 kW per ton, for compressors above 5 up to 50 tons capacity.
- 3.00 kW per ton, for compressors above 50 tons capacity.

For Air conditioning (refer to Section 152 a.1.iii.):

- 0.90 kW per ton, for compressors 1.2 to 5 tons capacity.
- 0.80 kW per ton, for above 5 up to 50 tons capacity.
- 0.70 kW per ton, for compressors above 50 tons capacity.

2. Escalators and Moving Walks, funiculars and the like:	
<i>i.</i> Escalator and moving walk, per kW or fraction thereof.....	10.00
<i>ii.</i> Escalator and moving walks up to 20.00 lineal meters or fraction thereof.....	20.00
<i>iii.</i> Every lineal meter or fraction thereof in excess of 20.00 lineal meters.....	10.00
<i>iv.</i> Funicular, per kW or fraction thereof.....	200.00
a. Per lineal meter travel.....	20.00
<i>v.</i> Cable car, per kW or fraction thereof.....	40.00
a. Per lineal meter travel.....	5.00
3. Elevators, per unit:	
<i>i.</i> Motor driven dumbwaiters.....	600.00
<i>ii.</i> Construction elevators for material.....	2,000.00
<i>iii.</i> Passenger elevators.....	5,000.00
<i>iv.</i> Freight elevators.....	5,000.00
<i>v.</i> Car elevators.....	5,000.00
4. Boilers, per kW:	
<i>i.</i> Up to 7.5 kW.....	500.00
<i>ii.</i> Above 7.5 kW to 22 kW.....	700.00
<i>iii.</i> Above 22 kW to 37 kW.....	900.00
<i>iv.</i> Above 37 kW to 52 kW.....	1,200.00
<i>v.</i> Above 52 kW to 67 kW.....	1,400.00
<i>vi.</i> Above 67 kW to 74 kW.....	1,600.00

vii. Every kW or fraction thereof above 74 kW..... 5.00

NOTE: (a) Boiler rating shall be computed on the basis of 1.00 sq. meter of heating surface for one (1) boiler kW.

(b) Steam from this boiler used to propel any prime-mover is exempted from fees.

(c) Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above

5. Pressurized water heaters, per unit..... 200.00

6. Water sump and sewage pumps for commercial/industrial use, per kW or fraction thereof..... 60.00

7. Automatic fire sprinkler system, per sprinkler head..... 4.00

8. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:

Page 114  
Ord. No. 0291-17

i. Every kW up to 50 kW..... 25.00

ii. Above 50 kW up to 100 kW..... 20.00

iii. Every kW above 100 kW..... 3.00

9. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet..... 20.00

10. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof whichever is higher..... 4.00

11. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:

i. Up to 50 kW..... 10.00

ii. Above 50 kW to 100 kW..... 12.00

iii. Every above 100 kW or fraction thereof ..... 3.00

12. Pressure Vessels, per cu. meter or fraction thereof..... 60.00

13. Other Machinery/Equipment for commercial/ Industrial/Institutional Use not elsewhere specified, per kW or fraction thereof..... 60.00

14. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meters or fraction thereof...  
..... 10.00

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

**Section 153. Administrative Provisions.**



(a) Any machinery or mechanical equipment installations within the jurisdiction of the City shall secure a Mechanical Permit from the City Engineer prior to installation.

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

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

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

**Article Eleven. - Sign Permit Fee**

Page 115  
Ord. No. 0291-17

**Section 154. Imposition of Fee.** - Fees for the application of Sign Permits to be paid at the Office of the City Treasurer shall be as follows:

- I. Display Surface
  - a) Sign Fees:
    - i. Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area ..... P 120.00
      - (a) Every sq. meter or fraction thereof in Excess of 4.00 sq. meters ..... 24.00
    - ii. Installation Fees, per sq. meter or fraction thereof of display surface:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00	P 52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted-on	9.60	18.00

- iii. Annual Renewal Fees, per sq. meter of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P36.00, min. fee shall be P124.00	P46.00, min. fee shall be P200.00
Illuminated	P18.00, min. fee shall be P72.00	P38.00, min. fee shall be P150.00
Others	P12.00, min. fee shall be P40.00	P20.00, min. fee shall be P110.00

Painted-on	P8.00, min. fee shall be P30.00	P12.00, min. fee shall be P100.00
------------	---------------------------------	-----------------------------------

- i. The Department of Public Works & Highways (DPWH) shall conduct a nationwide inventory of all signs and signboard structures upon effectivity of these rules and regulations in coordination with the service providers/owners, representatives of Building Officials and City/Municipal Engineers to determine if the same are to be abated or demolished.
- ii. Fees covering the assessment and inventory of signs or signboard structures as of the effective date of these rules and regulations shall apply:
  1. A one-time signboard inventory fee of Php2,500.00
  2. An annual inspection fee of Php7,500.00

(b) Other Remedies

The procedures, actions and remedies provided herein are without prejudice to further action that may be taken by the Building Official pursuant to Section 213 of the National Building Code of the Philippines against the service provider/owner of signs or signboard structures found or declared to be dangerous and/or ruinous under the provisions of Articles 482 and 694 to 707 of the Civil Code of the Philippines.

Page 116

Ord. No. 0291-17

*II. Structure*

Erection of support for any signboard, billboard and the like shall be charged a fee as follows:

- |     |   |   |        |
|-----|---|---|--------|
| (a) | Up to four (4) square meter of Signboard  | P | 100.00 |
| (b) | In every square meter or fraction thereof |   | 50.00  |

*III. Renewal Fee*

Renewal of Sign Permit shall include among others the corresponding payment for the display surface and support structure of the sign as determined in accordance with this Section.

*IV. Other Fees*

Sign Fees paid under this Article shall be without prejudice to an additional payment of Electrical Permit Fee for signs with electrical devices as required in accordance with the provisions of the National Building Code.

**Section 155. Exemption to the Imposition of Fee.** - Sign fees are not required for the following advertising and/or propaganda materials but in no case shall the same be exempted from taking a sign permit as thereof provided:

- (a) Those displayed by government agencies and/or offices, either national or local.
- (b) Those which are of charitable, religious in nature and for civic purposes; except when sponsored by advertisers/persons whose logo or name(s) appear on the sign

displayed, which advertisers/persons are not exempt by law. However, they shall be subject to an administrative fee of Ten Pesos (P 10.00) per location where such signs/streamers are installed.

(c) Those displayed in the premises of the person displaying it, if the material does not exceed six (6) square meters in area except: (1) When it is a billboard, business sign, electrical sign, ground sign, projecting sign, roof sign, signboard and wall signs; or (2) When sponsored by advertisers/persons whose logo or name(s) appear on the sign displayed, said advertisers/persons are not exempt by law.

Provided, however, that this exemption shall not relieve the owner from responsibility in case of any accident arising out of that design, construction, installation, maintenance and removal of signs displayed or exhibited.

**Section 156. Issuance of Sign Permits.** - It shall be unlawful for any person, juridical or natural, to hang temporary signs, post posters or install billboards, business signs, electrical signs, ground signs, projecting signs, roof signs, signboards and wall signs, or display similar advertising and propaganda materials, unless:

(a) An application for a sign permit is filed with the Office of the Local Building Official and approved by the City Mayor or his duly designated representative.

(b) The application is accompanied with location plan, structural design, written consent of the owner of the premises and such other pertinent data as may be required by the Local Building Official.

Page 117  
Ord. No. 0291-17

(c) Payment of sign fee is made with the Office of the City Treasurer in accordance with Section 154 of this Article.

(d) For billboards, business signs, electrical signs, ground signs, projecting signs, roof signs and wall signs, there must be compliance with the requirements and limitations imposed by this Article and other applicable statutes and/or Ordinances.

**Section 157. Effectivity of Sign Permit.** - Sign permits shall be automatically revoked upon lapsed of the following periods, to be counted from the date of issuance of an approved sign permit:

(a) One (1) year for billboards, business signs, electrical signs, ground signs, projecting signs, roof signs, signboards and wall signs.

A sign permit issued under the provisions of this Article shall expire and become null and void if the work authorized therein is not commenced within a period of ninety (90) days from the date of the issuance of the permit, or if the work so authorized is suspended or abandoned at anytime after it has commenced for a period of ninety (90) days. Provided that, no construction and/or display shall be allowed upon abandonment, non-commencement or suspension of work unless upon payment of the sign permit fee with a corresponding surcharge of twenty-five percent (25%) of the total fees.

(b) Two (2) months for posters.

(c) Two (2) months for temporary signs.

(d) Two (2) months for other advertising and/or propaganda materials.

**Section 158. *Extension of Sign Permits.*** - Extension of sign permits shall be granted upon filing of an application in accordance with Section 156 and payment of sign fee in accordance with Section 154, provided, that the application and payment for extension shall be done within the period sought to be extended.

In cases where the application for extension is done beyond the period sought to be extended, the applicant shall be imposed in addition to an extension sign permit fee, a surcharge equivalent to twenty-five percent (25%) of the amount due, for reason of delay.

Provided further, that all signs and sign structures must be in good and presentable condition, as may be determined by the Building Official, until such period sought to be extended.

**Section 159. *Marking Requirements.*** - It shall be unlawful for any person who has been issued a permit to install, erect, construct, post, paste, hang or attach advertising and/or propaganda materials unless the same bear the following:

- (a) The name or names of the structure owner.
- (b) The permit number and its date of issuance.
- (c) The duration of the display which shall not exceed the period stated in Section 157 of this Code.

*Exemption.* Marking is not required for advertising and/or propaganda materials displayed in the premises of the person displaying it, except, (1) When such material is a billboard, business sign, electrical sign, ground sign, projecting sign, roof sign, signboard and wall sign, or (2) When sponsored by advertisers/persons whose logo or name(s) appear in the sign displayed, said advertisers/persons are not exempt by law.

Page 118  
Ord. No. 0291-17

**Section 160. *Restricted Areas.*** - It shall be unlawful for any person to install or display any advertising and/or propaganda materials in the following areas:

- (a) Across public thoroughfares.
- (b) On any electrical post along streets / islands.
- (c) On parks and playgrounds.
- (d) On church and school fences.
- (e) On sidewalks and public waiting sheds.
- (f) Traffic light posts.
- (g) On bridges and bridge approaches (for streamers)
- (h) On trees along main streets or thoroughfares.
- (i) Pedestrian overpasses and flyovers, and
- (j) Waiting sheds.

*Exemption.* Except when propaganda materials are displayed by or under authority of a government agency, whether national or local, provided such materials are covered with a prior sign permit from the Office of the Local Building Official which shall be removed upon expiry date as indicated in the sign permit.

**Section 161. *Monitoring Official.*** - The Building Official has the authority to monitor and supervise the appropriateness of the location, site, design, materials and anchorage of signs and sign structures so as to ensure that all those displayed are installed, hanged and posted in accordance with the regulation provided in this Article.

Any signs and sign structures which are not in accordance with this Article, may be removed by the City Engineer and/or other agencies as may be designated by the City Mayor, upon recommendation of the Building Official, provided that prior notice is given to the owner.

**Section 162. *Signs and Sign Structures, in General.*** - All advertising signs, business signs, roof signs, ground signs, projecting signs, wall signs, temporary signs, streamers, posters and the like shall be maintained by the owner of the structure in a safe and presentable condition. Should a sign become, in the opinion of the Local Building Official, unsafe or an eyesore, the owner and/or advertiser shall, upon notice from the Local Building Official, immediately restore the sign to a safe and satisfactory condition, within fifteen (15) days from receipt of notice.

Such notice shall contain therein that non-compliance to the order within the period stipulated shall warrant the removal of the signs or sign structures.

**Section 163. *Removal.*** - The City Engineer or his duly authorized representatives shall remove, upon recommendation of the Building Official, the following at the expense of the displaying party:

(a) Those displayed without permit from the Local Building Official, provided that the displaying party shall be given a reasonable period of sixty (60) days from receipt of the notice to comply with the sign permit requirement provided hereof.

(b) Those displayed with a permit but without bearing the necessary permit marking requirement as provided in Section 160, provided that the displaying party shall be given a reasonable period of sixty (60) days from receipt of the notice to comply with the marking permit requirement provided hereof.

Page 119  
Ord. No. 0291-17

(c) Those displayed beyond the expiry date as provided in Section 157, however, if the displaying party intends to renew such permit even beyond the period sought to be extended, the same shall be given a reasonable period of sixty (60) days from receipt of the notice to comply with the renewal requirement provided hereof without prejudice to the payment of surcharge of twenty-five percent (25%) of the total fees for such delay.

(d) Those displayed in public places and/or structures as stated in Section 160.

(e) Those billboards, business signs, electrical signs, ground signs, projecting signs, roof signs or wall signs which are installed or constructed in violation of this Article or other applicable Statutes and Ordinances.

**Section 164. *Penalty.*** - Any person, whether natural or juridical, found violating the provisions of this Article shall be penalized as follows:

(a) For the first offense, a fine of not less than One Thousand Five Hundred Pesos (P1,500.00) but not more than Three Thousand Pesos (P3,000.00), or an imprisonment of not less than seven (7) days but not more than one (1) month, or both fine and imprisonment at the discretion of the court.

(b) For the second or subsequent offense, a fine of not less than Three Thousand Pesos (P3,000.00) but not more than Five Thousand Pesos (P5,000.00), or an imprisonment of not less than one (1) month and one (1) day but not more than two (2) months, or both fine and imprisonment at the discretion of the court.

(c) In case the violation is in pursuance of the business of the violator, it shall be meted with a penalty of revocation of business permit upon the second or subsequent offenses.

(d) In case the violation has been committed by a juridical person, the person in-charge of management and who has knowledge thereof shall be held responsible.

## **Article Twelve. - Permit Fee for Zoning / Locational Clearance**

**Section 165. Imposition of Fee.** - There shall be collected a Mayor's Permit Fee for Zoning/Locational Clearance for all structures constructed within the City of Davao in accordance with the prescribed HLURB rates:

- |   |          |
|---|----------|
| (a) Application/Filing Fees:                      |          |
| 1. Locational Clearance                           | P 150.00 |
| 2. Motion for reconsideration                     | 600.00   |
| 3. Petition/request for reclassification/variance | 1,500.00 |
| 4. Filing Complaint                               | 600.00   |

This excludes the cost of reclassification proceedings such as production/reproduction of maps and other documents, public hearings and publication which shall likewise be charged to the account of the applicant/proponent.

- |                           |                                   |
|---------------------------|-----------------------------------|
| (b) Zoning Certifications | P 750/ha or<br>a fraction thereof |
|---------------------------|-----------------------------------|

The Zoning Administrator is hereby authorized to increase the rates herein prescribed by not more than fifty percent (50%) if he so sees its propriety with the consent or prior approval of the Sangguniang Panlungsod. However, such increase or decrease shall not be done oftener than once a year.

Page 120  
Ord. No. 0291-17

Except for government-owned or controlled corporation, all government projects, whether national or local, are exempted from the payment of the prescribed fees; provided, however, that the locational clearance must be secured prior to the finalization of the plans and the issuance of the corresponding building permit.

Owners or operators of subdivision projects shall pay the following fees to the City Treasurer based on the order of payment issued by the City Planning and Development Coordinator or by his duly authorized representative in accordance with the following schedules:

- |   |  |
|---|--|
| A. Single Residential structure<br>attached or detached |  |
| 1. 100,000 and below                                    | P 288.00   |
| 2. Over 100,000 to 200,000                              | 576.00   |
| 3. Over 200,000   | 720.00 +<br>(1/10 of 1% in excess<br>of 200,000) |
| B. Apartments/Townhouses                                |  |
| 1. P 500,000 and below                                  | P 1,440.00                                       |

- 2. Over 500,000 to 2 million 2,160.00
- 3. Over 2 Million 3,600.00 +  
(1/10 of 1% of cost in excess of 2 Million regardless of the number of floors)

C. Dormitories

- 1. P 2 Million and below P 3,600.00
- 2. Over 2 Million 3,600.00 +  
(1/10 of 1% of cost in excess of 2 Million regardless of the number of floors)

D. Commercial, Industrial and Agro-Industrial Project Cost of Which is :

- 1. Below P 100,000 P 1,440.00
- 2. Over 100,000 - 500,000 2,160.00
- 4. Over 1 Million - 2 Million 3,600.00
- 5. Over 2 Million 7,200.00  
(1/10 of 1% of cost in excess of 2 Million)

E. Institutional Project Cost of which is :

- 1. Below 2 Million P 2,880.00
- 2. Over 2 Million 2,880.00 +  
(1/10 of 1% of cost in excess of 2 Million)

F. Special Uses/Special Projects (Gasoline Stations, cell site, slaughter house, treatment plant, etc.)

- 1. Below 2 Million P 7,200.00
- 2. Over 2 Million 7,200.00 +  
(1/10 of 1% of cost in excess of 2 Million)

G. Alteration/Expansion (affected area/cost only)

same as original application

6. Occupancy Permit	
*Processing Fee	
a. Socialized Housing	P 6/sq.m.
b. Economic Housing	P 7.20/sq. m.
*Inspection Fee	
(saleable floor area of the housing component)	
a. Socialized Housing	P 1,500/ha
b. Economic Housing	P 1,500/ha

## **I. SUBDIVISION AND CONDOMINIUM**

### **PROJECTS (under P.D. 957)**

#### A.) Approval of Subdivision Plan (including Town Houses)

##### 1. Preliminary Approval and Locational Clearance (PALC)/Preliminary Subdivision Development Plan (PSDP)

*Processing Fee	P360/ha or a fraction thereof
*Inspection Fee	P1,500.00/ha regardless of density

##### 2. Final Approval & Development Permit

*Processing Fee	P2,880/ha regardless of density
-----------------	---------------------------------

##### \* Additional Fee on Floor Area of housing component

P3.00/sq.m.

##### \*Inspection Fee

P1,500/ha or a fraction thereof

##### 3.) Alteration of Plan (affected areas only)

same as Final Approval & Development Permit

##### 4.) Certificate of Completion

##### \*Inspection Fee

P1,500/ha regardless of density

#### B.) Condominium Project

##### 1. Approval of Condominium Plans/Final Approval and

##### Development Permit

##### 1. Preliminary Approval and Locational Clearance

P 720



- |  |  |
|--|--|
| 2. Final Approval/<br>Development Permit       |  |
| *Processing Fee                                |  |
| a. Land Area                                   | P7.20/sq.m.                                      |
| b. No. of Floors                               | P288/floor                                       |
| c. Building Areas                              | P23.05/sq.m. of GFA                              |
| *Inspection Fee                                | P1,500/ha  |
| 3. Alteration of Plan<br>(affected areas only) | same as Final Approval<br>and Development Permit |

## II. Projects under BP 220

### A. Subdivision

#### 1. Preliminary Approval and Locational Clearance

- |                       |           |
|-----------------------|-----------|
| *Processing Fee       |           |
| a. Socialized Housing | P 90/ha   |
| b. Economic Housing   | P 216/ha  |
| * Inspection Fee      |           |
| a. Socialized Housing | P1,500/ha |
| b. Economic Housing   | P1,500/ha |

#### 2. Final Approval and Development Permit

- |                       |           |
|-----------------------|-----------|
| *Processing Fee       |           |
| a. Socialized Housing | P 600/ha  |
| b. Economic Housing   | P1,440/ha |

- |                       |           |
|-----------------------|-----------|
| *Inspection Fee       |           |
| a. Socialized Housing | P1,500/ha |
| b. Economic Housing   | P1,500/ha |

- |  |              |
|--|--------------|
| * Building Permit (Floor area of housing unit) | P 7.20/sq.m. |
|--|--------------|

- |   |  |
|---|--|
| 3. Alteration of Plan (affected areas only) | same as Final Approval<br>& Development Permit |
|---|--|

- |                               |            |
|-------------------------------|------------|
| 4.) Certificate of Completion |            |
| *Inspection Fee               | P 1,500/ha |

### B.) Condominium Project

#### 1. Approval of Condominium Plans/Final Approval and Development Permit

1. Preliminary Approval and Locational Clearance	P 720
2. Final Approval/ Development Permit	
*Processing Fee	
a. Land Area	P7.20/sq.m.
b. No. of Floors	P144/floor
c. Building Areas	P5.80/sq.m. of GFA
*Inspection Fee	P1,500/ha
3. Alteration of Plan (affected areas only)	same as Final Approval and Development Permit
4. Conversion (affected areas only)	same as Final Approval and Development Permit

### **III. Approval of Industrial/Commercial Subdivision**

1. Preliminary Approval and Locational Clearance	
*Processing Fee	P 432/ha.
*Inspection Fee	P1,500/ha.
2. Final Approval & Development Permit	
*Processing Fee	P 720/ha.
*Inspection Fee	
(Projects already inspected for PALC application may not be charged inspection fee)	P1,500/ha.
3. Alteration of Plan (affected areas only)	same as Final Approval and Development Permit
4. Certificate of Completion	
*Inspection Fee	P 1,500/ha

### **IV. Approval of Farm lot Subdivision**

1. Preliminary Approval and Locational Clearance	
*Processing Fee	P 288/ha.
* Inspection Fee	P1,500/ha.
2. Final Approval and Development Permit	
*Processing Fee	P1,440/ha.
*Inspection Fee	P1,500/ha.

(Projects already inspected for PALC application may not be charged inspection fee)

- 3. Alteration of Plan (affected areas only) same as Final Approval and Development Permit
- 4. Certificate of Completion  
\*Inspection Fee P 1500/ha.

## **V. Approval of Memorial Park/Cemetery**

Project/Columbarium

### 1. Preliminary Approval and Locational Clearance

- a. Memorial Projects P 720/ha.
- b. Cemeteries P 288/ha.
- c. Columbarium P3,600/ha.

\*Inspection Fee

- a. Memorial Projects P1,500/ha.
- b. Cemeteries P1,500/ha.
- c. Columbarium P1,500/ha.

### 2. Final Approval and Development Permit

- a. Memorial Projects P 3.00/sq.m.
- b. Cemeteries P 1.50/sq.m.
- c. Columbarium P 7.20/sq.m.land area  
P 3.00/floor  
P 23.05/sq.m. of GFA

\*Inspection Fee

(Projects already inspected for PALC application may not be charged inspection fee)

- a. Memorial Projects P1,500/ha.
- b. Cemeteries P1,500/ha.
- c. Columbarium P1,500/ha.

- 3.) Alteration Fee same as Final Approval and Development Permit

4.) Certificate of Completion

\*Inspection Fee

- |                      |              |
|----------------------|--------------|
| a. Memorial Projects | P1,500/ha.   |
| b. Cemeteries        | P7,500/ha.   |
| c. Columbarium       | P1,500/floor |

**Section 166. Exemptions.** - Except for government-owned or controlled corporations, all government projects, whether national or local, are exempt from the payment of the prescribed fees; provided, however, that the locational clearance must be secured prior to the finalization of the plans and the issuance of the corresponding building permit.

**Section 167. Time of Payment.** - The fees in this Article shall be paid by the applicant or his representative to the City Treasurer prior to the issuance of locational clearance.

**Section 168. Administrative Provision.** - The City Mayor shall administer the provision of this Article and other existing ordinances, executive orders, laws relating to and governing zoning / locational clearance.

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

**Section 169. Imposition of Fee.** - Any person who shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this city in connection with their construction works and other purposes, shall first secure a permit from the City Mayor and pay a fee in the following schedule:

- |                     |  |
|---------------------|--|
| 1) For construction | P6.00/sq.m.per week<br>or a fraction thereof |
| 2) Others           | P3.00/sq.m. per day                          |

Page 126

Ord. No. 0291-17

For wake and other charitable, religious and educational purposes, use and/or occupancy of not more than ten (10) days is exempted from the payment of permit fee provided a corresponding permit is secured prior to such use and/or occupancy.

**Section 170. Time of Payment.** - The fee shall be paid to the City Treasurer upon application of the permit with the City Mayor.

**Section 171. Administrative Provisions.** - The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The City Engineer shall report to the City Treasurer the area occupied for purposes of collecting the fee.

**Article Fourteen. - Permit Fee for the Storage of Flammable and Combustible Materials**

**Section 172. Imposition of Fee.** - Every person or entity who operates and maintain storage facilities and depots, used for flammable, combustible or explosive

substance within the City shall secure a yearly permit or Certificate of Inspection as to compliance with standard safety requirements and regulations from the City Health Office and the City Engineer's Office in coordination with the City Fire Marshall and shall pay the following Regulatory Fees on business hazardous and dangerous to life and limb, to be computed on the bases of the total volume or weight, as the case maybe on the substances which are stored in or used by the facilities or depots during the preceding calendar year.

**A. Storage of Flammable, Combustible, or Explosive Substance:**

1. Flammable liquids with flash points at 20 degrees Fahrenheit or below such as gasoline and other carbon basophile, naptha, benzon, allodin and acetone:

1 to 25 gals.	P 22.00
Over 25 to 50 gals	44.00
Over 50 to 100 gals	88.00
Over 100 to 500 gals	132.00
Over 500 to 1,000 gals	198.00
Over 1,000 to 1,500 gals	264.00
Over 1,500 to 2,000 gals	330.00
Over 2,000 to 2,500 gals	396.00
Over 2,500 to 3,000 gals	495.00
Over 3,000 to 3,500 gals	605.00
Over 3,500 to 4,000 gals	715.00
Over 4,000 to 8,000 gals	825.00
Over 8,000 to 10,000 gals	1320.00
Over 10,000 to 50,000 gals	2,200.00
Over 50,000 to 200,000 gals	3,300.00
Over 200,000 to 500,000 gals	4,400.00
Over 500,000 to 1,500,000 gals	5,500.00
Over 1,500,000 gals	6,600.00
In excess of 2,000,000 gals	6,600.00
Plus P 1.00/100 gals	

Page 127  
Ord. No. 0291-17

2. Flammable liquids with flash point at above 20 degrees Fahrenheit and below 100 degrees Fahrenheit such as alcohol, amyl acetate, tolout, ethyl acetate:

1 to 25 gals	P 27.50
Over 25 to 50 gals	44.00
Over 50 to 100 gals	66.00
Over 100 to 500 gals	82.50
Over 500 to 1,000 gals	165.00
Over 1,000 to 5,000 gals	330.00
Over 5,000 to 25,000 gals	550.00
Over 25,000 to 50,000 gals	1,100.00
Over 50,000 gals	1,650.00

**B. Combustible Liquids**

1. Combustible liquids with flash point at 100 degrees Fahrenheit to 200 degrees Fahrenheit such as turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosene, varnish, cleansing solvent, polishing liquids:

1 to 25 gals	P 22.00
Over 25 to 100 gals	44.00
Over 100 to 500 gals	82.50
Over 500 to 2,000 gals	165.00
Over 2,000 to 10,000 gals	550.00
Over 10,000 to 50,000 gals	1,100.00
Over 50,000 to 100,000 gals	1,650.00
Over 100, 000 gals	2,750.00

2. Combustible liquids with flash point over 200 degrees Fahrenheit when subject to spontaneous ignition or is artificially heated or higher than its flash point as petroleum oil, crude oils and others:

1 to 25 gals	P 22.00
Over 25 to 50 gals	33.00
Over 50 to 100 gals	55.00
Over 100 to 500 gals	142.00
Over 500 to 1,000 gals	242.00
Over 1,000 to 20,000 gals	330.00
Over 20,000 gals	550.00

**C. Acetylene, hydrogen, coal, gas, and other flammables in gaseous form, including liquefied petroleum gas and other compressed gases;**

1 to 25 gals	P 11.00
Over 25 to 100 gals	22.00
Over 100 to 500 gals	66.00
Over 500 to 2,000 gals	132.00
Over 2,000 to 10,000 gals	330.00
Over 10,000 to 50,000 gals	660.00
Over 50,000 to 100,000 gals	990.00
Over 100,000 gals	1,650.00

Page 128  
Ord. No. 0291-17

**D. Combustible Solids**

1. Calcium Carbide

1 to 20 kgs.	P 44.00
Over 20 kgs. but not more than 50 kgs.	55.00
Over 50 kgs. but not more than 500 kgs.	72.50
Over 500 kgs. but not more than 1,000 kgs.	110.00
Over 1,000 kgs. but not more than 5,000 kgs.	165.00
Over 5,000 kgs. but not more than 10,000 kgs.	220.00
Over 10,000 kgs. but nor more than 50,000 kgs	330.00
Over 50,000 kgs.	440.00

2. Pyrolyxin

1 to 50 kgs.	P 44.00
Over 50 kgs. to 200 kgs.	82.50
Over 200 kgs. to 500 kgs.	110.00

Over 500 kgs. to 1,000 kgs.	220.00
Over 1,000 kgs. to 3,000 kgs.	440.00
Over 3,000 kgs. to 10,000 kgs.	660.00
Over 10,000 kgs.	1,375.00

3. Matches

1 to 100 kgs.	P 44.00
Over 100 to 500 kgs.	165.00
Over 500 to 1,000 kgs.	275.00
Over 1,000 to 5,000 kgs.	550.00
Over 5,000 kgs.	1,100.00

4. Nitrate, phosphorous, bromine sodium, picric acid & other hazardous explosive, corrosive oxidizing & lachrymatory properties:

1 to 25 kgs.	P 44.00
Over 25 to 100 kgs.	55.00
Over 100 to 500 kgs.	110.00
Over 500 to 1,000 kgs.	220.00
Over 1,000 to 5,000 kgs.	330.00
Over 5,000 kgs.	440.00

5. Shredded combustible materials such as wood shavings (kusot) waste (estopa), sisal, oakum and other similar combustible shaving and fine materials:

1 to 100 cu. ft.	P 44.00
Over 100 to 500 cu. ft.	82.50
Over 500 to 1,000 cu. ft.	110.00
Over 1,000 to 2,500 cu. ft.	220.00
Over 2,500 cu. ft.	330.00

Page 129  
Ord. No. 0291-17

6. Tar resin, waxes, copra, rubber, coal, bituminous coal & similar combustible materials:

1 to 100 kgs.	P 44.00
Over 100 to 500 kgs.	82.50
Over 500 to 1,000 kgs.	165.00
Over 1,000 to 3,000 kgs.	220.00
Over 3,000 to 5,000 kgs.	275.00
Over 5,000 to 10,000 kgs.	385.00
Over 10,000 kgs.	660.00

7. Cinematograph films. (As amended by Ord. No. 008, Series of 1998)

With total aggregate weight of not more than 500 kls.	P 220.00
With total aggregate weight of more than 500 kls but not more than 2,000 kls.	440.00
With total aggregate weight of more than 2,000 kls.	660.00

**Section 173. Time of Payment.** - The fees imposed in this Article shall be paid to the City Treasurer upon application for his permit with the City Mayor to store the aforementioned substances.

**Section 174. Administrative Provisions.**

(a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefore. Gasoline or naphtha not exceeding the quantity of one hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

(b) The City Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official to supervise therefor.

**Article Fifteen. - Regulation and Fees for the Conveyance or Transportation of any Explosive or Hazardous Inflammable Liquids within the limits of the City of Davao**

**Section 175. Permit.** -It shall be unlawful for any person, firm or corporation to convey or transport any explosive or hazardous inflammable liquid within the City of Davao in any truck, tank, trailer, vessels, boat or craft or any motor vehicle without first having obtained a permit from the City Mayor for said conveyance, upon recommendation by the Chief of Local Fire Service.

**Section 176. Hazardous Inflammable Liquid.** - Shall be considered to include those liquids with points below one hundred (100) degrees Fahrenheit such as gasoline, oil, kerosene and other similar materials.

**Section 177. Imposition of Fees.** - For every permit granted under the provisions of this Title, the following fees shall be paid by the manufacturer, distributors, the dealers and the gasoline oil depot:

Page 130  
Ord. No. 0291-17

(a)	Cargo trucks a payload capacity of 20-50 gallons or equivalent	P	1,000.00
(b)	Over 50 gallon drums or equivalent		1,500.00
©	Tank trucks, tank trailer and semi-tank trailers, having capacity of:		
	6,000 liters or less		1,000.00
	over 6,000 liters		1,500.00
(d)	Self –propelled or non-self propelled package		1,000.00
(e)	Self-propelled or non-propelled bulk/craft		1,500.00

Provided that no fuel for consumption, conveyance and storage tank deposited on the conveyance up to fifty (50) gallons, shall be permitted without first securing permit or paying the above fees. Provided, further, that no person shall be allowed to store, display or sell any hazardous inflammable liquid, except those that were granted permit by the City Mayor.

Provided, finally, that the government of the Republic of the Philippines and/or any of its political subdivisions, the United States Army and Navy, United States Embassy and



members of its staff, diplomatic and consular representatives and officers of foreign powers are hereby exempted from the imposition of the fees mentioned therein.

**Article Sixteen. - Fee on Ambulant and Itinerant Amusement Operators**

**Section 178. Imposition of Fee.** - There is hereby imposed a special permit fee on ambulant and itinerant amusement operators, during fiestas and fairs at the following rates, subject further to the payment of amusement tax:

Circus, carnivals, or the like per day	P 500.00 for the first 5 days 100.00 per day thereafter
Merry-Go-Round, roller coaster, ferries wheel, swing, shooting gallery and other similar contrivances per day	P 300.00 for the first 5 days 50.00 per day thereafter
Sports contest/exhibitions per day	P 300.00

**Section 179. Time of Payment.** - The fee herein imposed shall be payable before engaging in such activity.

**Article Seventeen. - Permit Fee on Circus and Other Parades**

**Section 180. Imposition of Fee.** - There shall be collected a Mayor's Permit Fee of Two Hundred Pesos (P 200.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this City.

**Section 181. Time and Manner of Payment.** -The fee imposed herein shall be due and payable to the City Treasurer upon application for a permit to the City Mayor at least five (5) days before the scheduled date of the circus or parade shall be held.

Page 131  
Ord. No. 0291-17

**Section 182. Exemption.** - Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

**Section 183. Administrative Provisions.**

(a) Any person who shall hold a parade within this city shall first obtain a permit from the City Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.

(b) The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.

**Article Eighteen. - Fee for Sealing and Licensing of Weights**

## and Measures

**Section 184. Implementing Agency.** -The City Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

**Section 185. Sealing and Testing of Instruments of Weights and Measures.** - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every three (3) months by the official sealer who shall be the City Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

**Section 186. Imposition of Fees.** - Every person before using instruments of weights and measures within the City shall first have them sealed and licensed every three (3) months and pay therefore to the City Treasurer the following fees excluding the amount of the sticker or seal which shall be issued at cost, viz:

		<u>Amount of Fee</u>
(a) For sealing linear metric measures:		
Not over one (1) meter	P	20.00
Measure over one (1) meter		40.00
(b) For sealing metric measures of capacity:		
Not over ten (10) liters		80.00
Over ten (10) liters		160.00
With capacity of not more than 30 kg.		1,600.00
With capacity of more than 30 kg. but not more than 300 kg.		240.00
With capacity of more than 300 kg. but not more than 3,000 kg.		320.00
With capacity of more than 3,000 kg.		400.00
(d) For sealing apothecary balances of precision		
30 kgs. or less		40.00
Over 30 kgs but not more than 300 kgs.		100.00
Over 300 kgs. but not more than 3,000 kgs.		140.00
For every 3,000 kgs.		200.00
(e) For sealing of gasoline/diesel pumps		
Per pump		200.00
Per pump (oil dispenser)		100.00
(f) For sealing of every tanker compartment of gasoline/diesel and other petroleum products per compartment		100.00

(g) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of One Hundred Pesos (P 100.00) for each instrument shall be collected.

**Section 187. *Payment of Fees and Surcharge.*** - The fees herein imposed shall be paid and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for three (3) months from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefore paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

**Section 188. *Place of Payment.*** - The fees herein levied shall be paid in the city where the persons are conducting their business. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the city where he maintains his residence.

**Section 189. *Exemptions.***

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

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

**Section 190. *Administrative Provisions.***

(a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for three (3) months from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the City Treasurer or his deputies.

Page 133  
Ord. No. 0291-17

(b) The City Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of the instrument, it shall be destroyed at the Department of Science and Technology.

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

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

**Section 191. *Fraudulent Practices Relative to Weights and Measures.***

The following acts related to weights and measures are prohibited:

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

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

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

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

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

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

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

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

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

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

Page 134

Ord. No. 0291-17

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

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

### **Section 192. Penalties.**

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 191, upon conviction, shall be subject to a fine of not less than

One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00) or by imprisonment of not more than six ( 6 ) months, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of paragraph (g) of Section 191, the following penalties shall be imposed, in addition to the sealing registration fee imposed under this Article:

A. FIRST OFFENSE:

1. Authorized to Conduct Business:

when correct but without seal ..... P 300.00

plus payment for sticker and sealing

when incorrect ..... P 500.00

plus payment for sticker and sealing

2. Unauthorized to Conduct Business:

correct or incorrect ..... confiscation of weighing scale and further prosecution before the court.

B. SECOND OFFENSE:

1) with permit ..... revocation and cancellation of business permit

(c) The owner-possessor or user of instrument of weights and measures enumerated in paragraphs (h) to (k) of Section 191 shall, upon conviction, be subject to a fine of not less than Three Hundred Pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court..

**Article Nineteen. - Registration and Transfer Fees on Large Cattle**

**Section 193. *Imposition of Fee.*** -The owner of a large cattle is hereby required to register said cattle with the City Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

Page 135  
Ord. No. 0291-17

	<u>Amount of Fee</u>
(a) For Certificate of Ownership	P 200.00
(b) For Certificate of Transfer of Ownership	400.00
(c) For Registration of Private Brand	600.00

The transfer fee shall be collected only once if the ownership of large cattle is transferred more than once in a day.

**Section 194. *Time and Manner of Payment.*** - The registration fee shall be paid to the City Treasurer upon registration or transfer of ownership of the large cattle.

**Section 195. *Administrative Provisions.***

(a) Large cattle shall be registered with the City Treasurer upon reaching the age of two (2) years.

(b) The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the City Treasurer. All branded and counter-branded large cattle presented to the City Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the Certificate of Ownership issued to the owner of the large cattle.

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

**Section 196. *Applicability Clause.*** - The pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances, rules and regulations shall govern all other matters relating to the registration of large cattle.

**Article Twenty. - Permit Fee for Excavation**

**Section 197. *Imposition of Fee.*** - There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this city.

	Amount of Fee
1.) Processing Fee:	
a) Poles and house connections	P 1,000.00
b) All other Excavations	1,200.00
2.) Excavation permit:	
a) For the lineal meter or less	1,000.00
b) Over 50 lineal meter	20.00/l.m.
c) Concrete curbs, for every lineal meter or a fraction thereof	1,200.00
	Page 136
	Ord. No. 0291-17
d) For installation of wooden/concrete poles	100.00/pole
3.) Deposit for restoration and maintenance work/sq.m. or fraction thereof:	
a.) Concrete paved streets	
a-1 9" thick	2,300.00
a-2 8" thick	2,100.00
a-3 7" thick	2,000.00

a-4	6" thick	1,800.00
a-5	5" thick	1,700.00
b.)	Asphalt-paved streets	1,800.00
c.)	Macadam-surfaced streets	1,200.00
d.)	Concrete sidewalk	1,200.00

Restoration Works and other consequential responsibilities or obligations over excavations after the completion of the underground works shall be done by the contractor/implementing agency within one (1) month thereafter. For individual connection, restoration shall be done by the City Engineer.

A cash deposit and/or performance bond for restoration cost of the project undertaken by the implementing agency such as (PLDT, DCWD, etc.) based on the schedule of restoration rates of the City Government shall be made refundable one month after the expiration of one (1) year period.

For restoration works to be undertaken by contract, the contractor shall post a guaranty bond equivalent to the computed restoration cost. A certified photo copy of the guaranty bond posted to the implementing agency is accepted.

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

**Section 198. *Filing of Application.*** - Applications for permit to undertake excavations shall be filed with the City Engineer. The permit shall be released within five (5) working days after submission of all requirements.

**Section 199. *Conditions in the Permit.*** - The permit to undertake excavations shall contain, among others, such conditions, as maybe necessary to ensure public safety and convenience. All such excavations shall be in accordance with the excavation and installation plans approved by the City Engineer.

**Section 200. *Exercise of Supervision.*** - All excavation works shall be under the supervision of the City Engineer to ensure compliance with the installation plans and other conditions in the permit.

**Section 201. *Excavation Affecting Adjoining Properties:***

(1) Temporary Support of Adjoining Properties – the person causing any excavation to be made shall provide such sheet piling and bracing as maybe necessary to prevent materials or structures of adjoining property from caving in before permanent support shall have been provided for the sides of an excavation.

(2) Permanent Support of Adjoining Property – whenever provisions are made for the permanent support of the sides of an excavation, the person causing such excavation to be made shall construct an appropriate retaining wall which shall be carried to a height sufficient to retain the soil of the adjoining area.

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

**Section 202. *Excavation Affecting Adjoining Structures:***

(1) Excavation more than four (4) Feet Deep – whenever an excavation is carried to the depth of more than four (4) feet long below the curb, the person causing the excavation to be made at all times, if granted the consent of the owner of the adjoining structure to enter, at his own expense, preserve and protect from damage all existing structures, the safety of which may be affected by that part of the excavation which extends more than four (4) ft. below the curb line. He shall support such structure by proper function. If the owner gives his consent to make and provide the necessary foundations, and when necessary for the purpose, such owner shall be given authority to enter the premises where such excavation is to be made.

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

**Section 203. *Appropriate Guards and Markers:***

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

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

**Section 204. *Prohibition.*** - All excavation passing through canals and insertion pipes are strictly prohibited.

**Section 205. *Private Roads, Sidewalks and Passageways.*** - The City Engineer or his authorized representative shall have the authority to inspect all diggings and excavations being undertaken on all private roads, passageways and sidewalks and to require that restoration of the excavated area meets the standard specifications prescribed by the city.

**Section 206. *Time and Manner of Payment.*** - The fees imposed herein shall be paid to the City Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.



**Section 207. Administrative Provisions.**

(a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the city streets of Davao City unless a permit shall have been first secured from the Office of the City Mayor specifying the duration of the excavation.

(b) Should there be an increase in the cost of labor and/or materials, including the increase in cost of operation and maintenance of equipment, upon the recommendation of the City Engineer and subsequent approval of the City Mayor, a corresponding increase shall be adjusted in the restoration cost listed herein but not to exceed fifty percent (50%) of the increase in the cost of items and not more often than once a year.

**Article Twenty One – Permit Fee for Drainage Clearance**

**Section 208.** Imposition of Fee – There shall be fees imposed on every person or entity who shall tap with the existing drainage lines of the city:

	Amount of Fee
1.) Drainage Clearance	
a.) Subdivision Res. Building	P 2,000.00
b.) Institutional/Commercial Building	1,500.00

**Section 209.** Filing of Application – Applications for Drainage Clearance shall be filed with the Engineer’s Office and shall be released within fifteen (15) days after submission of all requirements. The Drainage Clearance is a requirement for building permit.

**Article Twenty Two – Permit Fee for Road, Right of Way Clearance**

**Section 210.** Imposition of Fee – There shall be fees imposed on every person or entity who shall secure Road-Right-of-Way Clearance from the City Engineer’s Office:

	Amount of Fee
1.) Road-Right-of-Way Clearance	P 1,000.00

**Section 211.** Filing of Application – Applications for Road-Right-of-Way Certification shall be filed with the City Engineer’s Office and shall be released within (15) fifteen (15) days after submission of all requirements.

**Article Twenty -Three - Permit Fee on Film-Making**

**Section 212. Imposition of Fee.** - There shall be collected the following permit fee from any person who shall go on location filming within the territorial jurisdiction of this City.

		<u>Rate of Fee per Filming or Until Its Completion</u>
(a)	Commercial Movies	P 4,000.00
(b)	Commercial Advertisements	4,000.00
(c)	Documentary Film	2,000.00
(d)	Video Coverage	2,000.00

**Section 213. Time of Payment.** - The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit.

**Section 214. Exemption.**-Filming activities for educational and religious purposes and the like, for as long as it is not for commercial purposes shall be exempted to pay the permit fee imposed in this Article.

#### **Article Twenty- Four . -Permit Fee for Agricultural Machinery and Other Heavy Equipment**

**Section 215. Imposition of Fees.** - There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from operators of said machinery, renting out said equipment in this City.

		<u>Rate of Fee Per Annum</u>
a.	Hand tractors	P 600.00
b.	Light Tractors	2000.00
c.	Heavy Tractors	4,000.00
d.	Bulldozer	4,000.00
e.	Forklift	4,000.00
f.	Heavy Graders	4,000.00
g.	Light Graders	3,000.00
h.	Mechanized Threshers	1,000.00
i.	Manual Threshers	400.00
j.	Cargo Truck	2,000.00
k.	Dump Truck	3,000.00
l.	Road Rollers	2,000.00
m.	Pay loader	3,000.00
n.	Prime movers/Flatbeds	4,000.00
o.	Backhoe	4,000.00
p.	Rock crusher	4,000.00
q.	Batching Plant	4,000.00
r.	Transit/Mixer Truck	4,000.00
s.	Crane	4,000.00
t.	Other agricultural machinery or heavy equipment not enumerated above	2,000.00

Page 140  
Ord. No. 0291-17

Resident owners of heavy equipment are exempted from the imposition considering that they are covered by Article 10, Section 76, Paragraph (e).

**Section 216. Time and Manner of Payment.** - The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

**Section 217. Administrative Provisions.** - The City Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and the name and address of the owner.

### **Article Twenty-Five. - Permit Fees on Tricycle Operation**

**Section 218. Imposition of Fees.** - There shall be collected an annual fee in the amount of Two Hundred Pesos (P 200.00) for the operation of tricycle-for-hire.

*Other fees on tricycle operations:*

- |    |                                       |                              |          |
|----|---------------------------------------|------------------------------|----------|
| 1. | Filing fee                            |                              |          |
|    | a.                                    | For the first five (5) units | P 600.00 |
|    | b.                                    | For each additional unit     | 50.00    |
| 2. | Fare adjustment fee for fare increase |                              | 400.00   |
| 3. | Filing fee for amendment of TOP       |                              | 300.00   |

**Section 219. Franchise and Other Fees.** -The following fees shall be imposed and collected upon the filing of the application with the City Government of Davao through the Office of the City Treasurer, to wit:

- (1) Annual Franchise Fee or Supervision Fee. To be collected once a year on or before the anniversary date of the TOP from all holders of TOP.
- (2) Filing Fee. To be collected upon application for a TOP based on the number of units.
- (3) Fare Adjustment Fee for Fare Increase. To accrue upon approval of fare increase and to be collected with the annual franchise fee.
- (4) Filing Fee for Amendment of TOP. To be collected upon application.
- (5) Confirmation Fee. To be collected from all applicants which will answer for documentation and/or postage expenses.

#### **A. REQUIREMENTS FOR NEW TRICYCLE OPERATOR'S PERMIT**

- 1) 5 copies Verified Application;
- 2) 3 copies Proof of Filipino Citizenship (any of the following:  
Birth Certificate or Voter's Affidavit  
Voter's ID or Land Title for natural persons  
SEC Certificate  
Articles of Incorporation  
Certificate of filing of By-Laws
- 3) 3 copies Certificate of registration;  
Official Receipt for payment of registration  
or Proforma Invoice;
- 4) 3 copies Sketched Location of garage;
- 5.) 3 copies Income Tax Return together with Statement of

Assets and Liabilities and Bank Deposit or  
Land Title, if motor vehicle is encumbered;

- 6) 1 copy Picture of the unit (front view only).

B. REQUIREMENTS FOR EXTENSION OF  
TRICYCLE OPERATOR'S PERMIT (TOP)

- 1) Same as in "A" Numbers 1 to 5, with additional requirements:
- 2) 3 copies Certificate of Public Convenience for Motorcycles-  
For-Hire (MCH) permit or Provisional  
Authority (PA) to operate an MCH;  
Service Decisions or Computerized Certificate,  
whichever is applicable, previously issued  
by the Land Transportation and Regulatory  
Board or the TOP issued by the City as the  
case may be;
- 3) 3 copies Proof of payment of quarterly percentage taxes  
for the preceding year;
- 4) 3 copies Clearance the other Social Security System;
- 5) 3 copies Clearance from the Department of Labor and  
Employment.

C. PETITION FOR DROPPING AND SUBSTITUTION

- 1) 5 copies Verified Petition;
- 2) 3 copies Certificate of Public Convenience, MCH-PA,  
Decision Computerized Certificate or TOP,  
whichever is applicable;
- 3) 3 copies Certificate of Registration and official receipt  
for payment of registration;
- 4) 3 copies Receipt of Returned Plate;
- 5) 3 copies Official Receipt for Payment of Annual;  
Franchise Fee or Supervision Fee;
- 6) 3 copies Certificate of Registration and Official Receipt  
for payment of registration or  
Proforma Invoice of unit(s) in  
substitution.

D. PETITION TO REGISTER UNIT IN LIEU OF THOSE  
AUTHORIZED

- 1) 5 copies Verified Petition;
- 2) 3 copies OR/CR or proforma Invoice of the unit/s to be registered;
- 3) 3 copies CPC, MCH, PA, Decision or computerized Certificate or TOP, whichever is applicable.

E. PETITION FOR AMENDMENT OF LINE

- 1) 5 copies Verified Petition
- 2) 3 copies CPC, MCH, PA, Decision or Computerized Certificate or TOP, whichever is applicable;
- 3) 3 copies OR/CR;
- 4) 3 copies Proof of Payment of quarterly percentage taxes for preceding year;
- 5) 3 copies Proof of payment of Annual Franchise Fee or Supervision Fees.

F. PETITION FOR INCREASE OF EQUIPMENT OR UNITS

- 1) 5 copies Verified Petition;
- 2) 3 copies CPC, MCH, PA, Decision or Computerized Certificate of TOP, whichever is applicable;
- 3) 3 copies Certificate of Registration & Official Receipt of existing units;
- 4) 3 copies Certificate of Registration & Official Receipt or Proforma Invoice of the Additional Units;
- 5) 3 copies Official Receipt of Payment for Annual Franchise Fees or supervision fees;
- 6) 3 copies Proof of payment of quarterly percentage taxes for the preceding year.

G. PETITION FOR APPROVAL OF SALE AND TRANSFER OF CPC, MCH, PA, DECISION OR COMPUTERIZED CERTIFICATE OR TOP, WHICHEVER IS APPLICABLE WITH EQUIPMENT.

- 1) 5 copies                      Joint Verified petition of Vendor/Grantee and Vendee/petitioner;
- 2) 3 copies                      Deed of Sale and Transfer
- 3) 3 copies                      CPC, MCH, PA, Decision, Computerized Certificate or TOP, whichever is applicable;
- 4) 3 copies                      Certificate of Registration or Official Receipt
- 5) 3 copies                      Proof of Payment of Quarterly Percentage Taxes for preceding year;
- 6) 3 copies                      Proof of Payment of Annual Franchise Fee or Supervision Fee;
- 7) 3 copies                      SSS Clearance;
- 8) 3 copies                      Department of Labor and Employment Clearance.

H.      EXTENSION OF TIME TO REGISTER

- 1) 5 copies                      Verified petition;
- 2) 3 copies                      Certificate of Registration or Official Receipt;
- 3) 3 copies                      CPC, MCH, PA, Decision, Computerized; Certificate or MTOP, whichever is applicable.

**Section 220. Administrative Provisions.**

(a)      Prospective operators of tricycles should first secure a Tricycle Operator's Permit (TOP) from the Sangguniang Panlungsod.

(b)      The Sangguniang Panlungsod of this City shall:

1.      Issue, amend, revise, renew, suspend, or cancel TOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.

2.      Only Filipino citizens and partnerships or corporations with sixty percent (60%) Filipino equity shall be granted the TOP. No TOP shall be granted by the city unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).

3. The grantee of the TOP shall carry common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents.

4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.

5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Panlungsod;

6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Panlungsod may provide exceptions if there is no alternative route.

7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.

(c) The Sangguniang Panlungsod may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.

Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.

(d) The zones must be within the boundaries of this city. The existing zones which covers the territorial unit not only of the city but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the TOP.

(e) The City Treasurer shall keep a registry of all tricycle operators, which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

### **Article Twenty-Six. - Impounding of Motor Vehicles and Authorizing the Collection of impounding Fees**

**Section 221. Public Pound.** – A public pound for motor vehicle is hereby authorized to be maintained and established under the supervision of the City Administrator in such location as may be designated by the City Mayor.

There shall be created the positions of a Pound Keeper and Assistant Pound Keeper and such number of employees and/or laborers as may be necessary for the proper maintenance and administration of the public pound.

**Section 222. Duties of PNP and City Pound keeper.** -The Davao PNP shall tow or impound all motor vehicles abandoned or parked under any of the circumstances enumerated and defined in Section 223 of this Article. Upon being advised by the PNP, it shall be the duty of the Pound Keeper to receive all motor vehicles found abandoned or improperly parked under any of the circumstances enumerated and defined in Section 223.

Within twenty-four (24) hours after the receipt of an impounded motor vehicle, the Pound keeper shall notify the person in whose name said vehicle is registered in the Land Transportation Office, if known, of the fact that said motor vehicle has been impounded.

He shall keep a complete record of each impounded motor vehicle, engine and chassis number and such other identifying description of said motor vehicle as he may deem necessary, furnishing the owner of the vehicle of such data and the manner and mode of disposal. He shall also keep a record of the amount collected on each motor vehicle in case of redemption of sale as provided for in this Article.

**Section 223. A Motor Vehicle considered to be Abandoned or Improperly Parked.** - For the purpose of this Article, a motor vehicle shall be considered abandoned or improperly parked if not being under the care of responsible person, and it is found in any of the following conditions, to wit:

(a) A motor vehicle abandoned or parked in such manner as to block, obstruct or interfere with the free movement of vehicular or pedestrian traffic.

(b) A motor vehicle abandoned in the national highway in such a manner that a part of the motor vehicle is parked in the cemented or asphalted portion of the road.

(c) A motor vehicle parked for repair and/or assembly work in any public street or place by motor vehicle repair shop and/or any assembly plant shall be immediately liable for impounding under this Article; and

(d) A motor vehicle parked or left on a public street or place for eight (8) hours for any reason not specified in the foregoing paragraphs.

(e) A motor vehicle parked or left on a public place in violation of traffic rules and regulations.

**Section 224. Rate of Fees.** - For the towing of each motor vehicle to the public pound, the following fees shall be collected:

- |     |   |            |
|-----|---|------------|
| (a) | For each truck of over two (2) tons capacity                            | P 2,000.00 |
| (b) | For each truck of two (2) tons or less capacity                         | 1,500.00   |
| (c) | For each automobile and other vehicles of over two (2) tons capacity    | 1,000.00   |
| (d) | For each automobile and other vehicles of two (2) tons or less capacity | 700.00     |



- (e) An additional fee of Fifty Pesos (P50.00) per kilometer shall be collected outside the City Poblacion.

In addition to the foregoing fees, there shall be charged and collected the following fees for the upkeep and/or maintenance of said impounded motor vehicles while in public pound;

- |   |                                       |
|---|---------------------------------------|
| (a) For each truck of over two (2) tons capacity                            | P 1,000.00/day<br>or fraction thereof |
| (b) For each truck of two (2) tons or less capacity                         | 700.00/day<br>or fraction thereof     |
| (c) For each automobile and other vehicles of over two (2) tons capacity    | 500.00/day<br>or fraction thereof     |
| (d) For each automobile and other vehicles of two (2 )tons or less capacity | 300.00/day<br>or fraction thereof     |

A motor vehicle so impounded shall be held for a maximum period of three months from the date of its impoundment in accordance with this Article and the provisions of existing laws pertinent thereto.

**Section 225. Advertisement of Impounded Vehicle.** - Within forty-eight (48) hours after receipt of any motor vehicles in the public pound, the Pound Keeper, upon the approval of the City Mayor shall advertise or cause to be advertised once a week for two consecutive weeks in one daily local newspaper of general circulation in the City, a **NOTICE** in the following form:

#### MOTOR VEHICLE POUND NOTICE

Impounded in the Public Pound is the following described motor vehicle: (Here state the description of said motor vehicle and its registered owner, if known). Unless redeemed, said motor vehicle will be sold at public auction for cash to the highest bidder, said sale to be held at the Public Pound at \_\_\_\_\_ o'clock on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
Pound Keeper

The date mentioned in said notice shall be at least three (3) months from the date the motor vehicle was received for impounding. If said motor vehicle is not redeemed before said date, an authorized representative of the City Treasurer shall proceed to sell the same in accordance with said notice, after a proper appraisal shall have been made by the City Engineer and the City Treasurer or their duly authorized representatives.

The owner and/or any authorized person redeeming the impounded vehicle shall pay the required fees and reimburse all necessary and incidental expenses relative thereto.

**Section 226. *Disposition of the Proceeds of Impounded Motor Vehicle.***

After the auction sale of the impounded motor vehicle, the Pound Keeper shall render to the City Treasurer a bill of the authorized fees and actual expenditures thereof to be credited to the proper account. The remaining balance of the amount received by virtue of said sale, deducting therefrom the amount of the auction expenses and all other expenses incidental to the sale, if any, shall be turned over to the owner of such motor vehicle. If said amount is not claimed within thirty (30) days from the date of sale, thereafter, said balance shall accrue to the General Fund of the City.

**Section 227. *Prohibition.*** - No Pound Keeper or employee in the public pound shall be allowed to participate, directly or indirectly, as a purchaser in the public auction sale of an impounded motor vehicle. Such sale to the Pound Keeper or other employees of the public pound shall be null and void.

**Section 228. *Due Care in the Safekeeping of the Impounded Motor Vehicle.*** - It shall be the duty of the PNP Officer or the Pound Keeper or other employees of the pound to exercise due care in towing or in the safekeeping of the impounded motor vehicles, as the case may be, so as to prevent or avoid any damage to the same.

**Article Twenty-Seven. - *Permit Fee on Occupation or Calling Not Requiring Government Examination***

**Section 229. *Imposition of Fee.***- The following worker or employees non-holder of validly issued Professional Tax Receipts whether working on temporary and permanent basis, shall secure the individual Occupational Permit at the moment they are actually accepted by the management of any business or industrial establishment to start work and shall pay an annual permit fee at the rate of One Hundred Twenty-Five Pesos (P125.00).

**Section 230. *Requirements.*** Employees or workers must be a Filipino citizen, eighteen (18) years of age at the time of application. Foreign applicant shall first secure Alien Employment Permit from the Department of Labor and Employment. In instances where the law allows a person below 18 years of age to work, the applicant shall submit an affidavit of consent from his/her parent or guardian.

In cases of night and day clubs, cocktail lounges, bars, sauna bathhouse, massage parlors, spa's and other similar places of amusement, they shall under no circumstances allow hostesses, waiters, waitresses, entertainers, dancers below 18 years of age to work as such.

All employees or workers must present to the Permits and Licensing Division the following documents for the grant of occupational permit:

1. NSO Authenticated Birth Certificate,
2. NBI Clearance or PNP Clearance,
3. Fiscal and Court Clearance,
4. Current Community Tax Certificate (CTC),
5. City Health Certificate,
6. Valid ID and other documents as may be required by law.

**Section 231. *Time and Manner of Payment.*** - The fees prescribed in this Article shall be paid to the City Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January of each year. The permit fee is payable for every separate or distinct occupation or calling engaged in. Employer shall advance the fees to the City for its employees.

Every individual, association, partnership and corporation or any business establishment within the territorial jurisdiction of Davao City shall prepare and submit a certified list of employees under oath, under their employ to the Permits and Licensing Division of the City Mayor on or before the 20<sup>th</sup> day of January of every year. Such list of employees shall include the following information:

1. Name and address of employee
2. Occupation and/or calling
3. Amount of tax paid
4. Date and number of official receipt/permit number
5. Year Covered
6. Place of payment

Any delay in compliance of this provision shall be subjected to a penalty of One Hundred Pesos (P 100.00) for every month of delay or any fraction thereof.

**Section 232. *Surcharge for Late Payment.*** - Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the fee due; such surcharge shall be paid at the same time and in the same manner as the tax due.

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

For individuals who are engaged in an occupation or calling without any employer, the individual Mayor's Permit shall be renewed also within the first twenty (20) days of January of each year.

**Section 233. *Administrative Provisions.***

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

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

**Article Twenty-Eight. - Permit Fee for the Conduct of Group Activities**

**Section 234. Imposition of Fee.** - Every person who shall conduct any program or activity involving the grouping of people, such as but not limited to, bazaars/ exhibits/event organizers within the jurisdiction of this City shall obtain a Special Mayor’s Permit for every occasion and pay the following fees.

Group activities include conferences, meetings, rallies, and demonstrations. It may also include dances, coronations, balls and other activities of the same nature.

- a. For Bazaars / Event organizers based in Davao City, a daily fee of Five Hundred Pesos (P500.00 ) in every location;
- b. For Bazaars / Event organizers not based in Davao City, the following schedule of fees shall apply;
  - (a.) less than thirty (30) exhibitors P1,000.00 per activity
  - (b.)Thirty One to Sixty (31-60) exhibitors P2,000.00 per activity
  - (c.) Sixty One to One Hundred (61-100) exhibitors P3,000.00 per activity
  - (d.) More than One Hundred (100) exhibitors P5,000.00 per activity

Booking activities shall be construed as selling.  
Exhibitors shall pay the following fees for every stall occupied per day;

- a. for every selling exhibitor P300.00
- b. non – selling exhibitor 150.00

The above-mentioned person, prior to the issuance of the Special Mayor’s Permit, shall submit a certified list of exhibitors or booth renters with number of stalls available for occupation and a contract of lease, if applicable.

If inconsistencies are found in the actual number of exhibitors or stalls occupied, the bazaar/event organizer shall be deemed liable for the difference of the unaccounted exhibitor’s fee and stall fee and shall pay the fine of Twenty Five percent (25%) of the actual unpaid exhibitor’s fee.

**Section 235. Time of Payment.** - The fee imposed in this Article shall be paid to the City Treasurer upon filing of application for permit with the City Mayor through the Permits and Licensing Division.

**Section 236. Exemption.** - Programs or activities conducted by educational, charitable, religious and governmental institutions , NGOs duly registered/ accredited with the City Government free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor’s Permit shall be secured

accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

**Section 237. Administrative Provision.**

A copy of every permit issued by the City Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the city who shall assign police officers to the venue of the program or activity to help maintain peace and order.

**Article Twenty-Nine. - Permit Fee for Firing Range**

**Section 238. Imposition of Fee.** Every person or entity who shall establish, operate and maintain gun clubs within Davao City shall first secure a permit from the City Mayor through the Business Permit and Licensing Division and pay the corresponding annual fees:

1 – 5 firing range .....	P 3,000.00
6 – 10 firing range.....	P 5,000.00
more than 10 firing range.....	P 7,500.00

**Section 239. Administrative Provisions.**

(a) The pre-requisites of law relative to the establishment, operation and maintenance of firing ranges should be strictly complied with before a permit shall be issued.

(b) Upon the order of the City Mayor, his duly authorized representative, shall have the authority to inspect firing ranges to ensure that the standard verification relative to Public Safety are strictly complied with.

**Section 240. Time of Payment.** - The annual fees imposed shall be paid to the City Treasurer and renewable on or before the prescribed period.

**Article Thirty. - Registration Fee for Ownership of Chainsaw**

**Section 241. Imposition of Fee.** - There shall be collected an annual chainsaw registration fee payable to the City Treasurer in the amount of Five Hundred Pesos (P500.00).

**Section 242. Administrative Provisions.**

(a) No person shall be allowed to possess any chainsaw in Davao City unless it has been registered with the City Environment and Natural Resources Office (CENRO) and the annual registration fee paid.

(b) Possession of chainsaws used illegally without registration shall be subject to confiscation by the City Mayor, the City Environment and Natural Resources Officer and the

City Treasurer, and may only be returned upon payment of fine of Five Thousand Pesos (P5,000.00 ) in addition to the annual registration fee.

Page 151  
Ord. No. 0291-17

### **Article Thirty-One. - Air Gun Permit Fee**

**Section 243. Imposition of Fee.** – No person shall be allowed to carry an air gun within Davao City unless the owner registers the same with the Office of the City Mayor and pays to the City Treasurer an annual fee of Three Hundred Pesos ( P 300.00 ) within one month from the date of acquisition.

**Section 244. Administrative Provision.** - Possession and/or use of non-registered air guns shall be subject to confiscation and may only be returned upon payment of the fine of Three Hundred Pesos (P 300.00 ) in addition to the annual registration fee.

### **Article Thirty-Two - Ambulant Vending Fee.**

**Section 245. Imposition of Fee.** - There shall be collected the following ambulant vending fees for the privilege of selling in designated vending areas within the City of Davao:

Mayor's Vendor Permit per year .....	P 200.00
Space occupied per sq. m. per day .....	10.00
Wheeled store per sq. m. of space occupied per day.....	25.00

*Provided however,* that a special permit will be secured by seasonal vendors during special occasions such as Araw ng Dabaw, Kadayawan Festival, City Fiesta, and other celebrations or similar occasions with the following fees:

Special Permit Fee.....	P 400.00
Space occupied/sq. m./day .....	50.00

**Section 246. Time and Manner of Payment.** - The City Treasurer is hereby authorized to assign or designate a collector for this purpose. The vending fee shall be collected daily.

### **Section 247. Administrative Provisions.**

(a) Ambulant vending shall be allowed only in designated places to be determined by the Sangguniang Panlungsod.

(b) Only those vendors permitted by the City Mayor can sell their wares in designated vending areas. For the purpose of the issuance of annual vendor's permit, priority shall be given to those who are residents of Davao City and whose income is in the poverty line.

(c) No vendor shall be allowed to permanently occupy any portion of the vending sites or to put any permanent structures, the occupancy of a portion of the vending

site shall be on first come first served basis each day and no person shall be allowed to use as his quarters the space authorized for him to vend.

**Article Thirty-Three. - Persistent Sidewalk Vendors or Persistent Vendors Fees**

**Section 248. Imposition of Fees.** - The following fees shall be paid for using sidewalks, street sides, lands of public dominion, government building and other properties owned by the government, for business purposes; to include individuals engaged in the rental of huts, cottages within the shoreline of Davao City without foreshore lease approved by the Department of Environment and Natural Resources ( DENR ).

Space Occupied/sq. m. ....	P 5.00/sq.m./day
Wheeled caterers.....	50.00/day

**Section 249. Administrative Provision.**

(a) Collection of fees under this Article does not legalize the stay or use by any Persistent Sidewalk Vendors or Persistent Vendors in places above-mentioned but only for purposes of regulating them while engaged in the business.

(b) Provided, that each vendor shall be responsible for the cleanliness of his area and dispose of his waste in designated garbage dump area and that they can be demolished, removed or driven out at anytime when interest of the public so require.

**CHAPTER 4. SERVICE FEES**

**Article One. - Secretary's Fees**

**Section 250. Imposition of Fees.** - There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this city.

A. SECRETARY'S FEE	<u>Amount of Fee</u>
(a) For every 100 words or fraction thereof typewritten (not including the certificate and notation)	P 50.00
(b) Where the copy to be furnished is in printed form. In whole or in part, for each page (every additional page at Twenty Pesos {P 20.00} per page)	50.00
(c) For each certificate of correctness (with seal of Office) written on the copy or attached thereto (with seal of the office or for every additional page at Ten Pesos (P 10.00)	50.00

(d)	For certifying the official act of the City Judge or other judicial certificate with seal	50.00
-----	---	-------

Page 153  
Ord. No. 0291-17

(e)	For certified copies of any paper, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page. (with seal of the office or for every additional page of Twenty Pesos (P20.00)	50.00
(f)	Clearances, certifications issued by other offices not herein specified (plus Twenty Pesos {P 20.00} for every additional page)	50.00
(g)	Photocopy or any other copy produced by copying machine per page	50.00

**Section 251. Exemption.** - The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

**Section 252. Time and Manner of Payment.** - The fees shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

## **Article Two – CITY CIVIL REGISTRY FEES**

### **Section 253. Imposition of Fees**

a. Registration Fee

Birth Certificate:

- |            |      |
|------------|------|
| 1. Timely  | FREE |
| 2. Delayed | FREE |

Death Certificate:

- |  |        |
|--|--------|
| 1. Timely                                      | FREE   |
| 2. Late registration fee for Death Certificate |        |
| ● After 30 days from death                     | 100.00 |
| ● After 6 months from death                    | 150.00 |
| ● After 1 year from death                      | 250.00 |

Marriage Contract:

- |  |        |
|--|--------|
| 1. Timely                                  | 250.00 |
| 2. Late                                    |        |
| ● Within six months from marriage ceremony | 300.00 |



• After six months from marriage ceremony	350.00
• After 1 year from marriage ceremony	400.00
Solemnization Fee	100.00
Court Decrees:	
Change of Name in the Birth Certificate	500.00
Correction of entries in the civil registry record	500.00
Cancellation of civil registry record	500.00
Adoption	500.00
Annulment of Marriage	2,500.00
Decree of Absolute Nullity of Marriage	500.00
Entry of Judgment ( <i>for annul. or dec. of absolute nullity</i> )	500.00
Decree of Annulment (A.M. # 02-11-10-SC)	500.00
Legal Separation	1,500.00
Judicial Recognition of a Foreign Decree	500.00
Declaration of Presumptive Death	1,000.00
Judicial Separation of Property	500.00
Decree of Guardianship	500.00
Decree on Custody of Minors	500.00
Judicial Determination of Paternity & Filiation	500.00
Aliases	500.00
Judicial Naturalization	3,000.00
Other registrable court decrees/decisions	500.00
Legal Instruments:	
Legitimation	300.00
156	
Registration of Affidavit to use surname of father (AUSF) pursuant to RA 9255:	
1. For local residents	300.00
2. With alien father	700.00
Admission of Paternity (Filipino father)	300.00
Admission of Paternity (Alien father)	700.00
Election of Filipino Citizenship	2,000.00
Marriage settlements	300.00
Affidavit of reappearance	300.00
Naturalization	3,000.00
Certificate of legal capacity to contract marriage	300.00
Repatriation of Philippine Citizenship under RA 8171	700.00
Other registrable legal instruments	300.00

b. Service Fees

● Issuance of Certificate of No Record (per copy)	75.00
● Issuance of Form 1-A, 2-A, 3-A (w/o annotation)	75.00
● Issuance of Form 1-A, 2-A, 3-A (w/ annotation)	100.00
● Issuance of Certificate for lost or destroyed document (per copy)	75.00
● Issuance of Certified Photo copy (w/o annotation)	75.00
● Issuance of Certified Photo copy (w/ annotation)	100.00
Electronic endorsement to OCRG	100.00
Out of town registration	100.00
Certificate that the photocopy is a faithful reproduction of the Original document presented (per copy)	100.00
Supplemental Report	100.00
Fee for other services not otherwise herein specified	100.00

c. The fees herein specified shall be collected for the issuance of a corresponding permit or license, to wit:

Marriage application fee	300.00
Marriage license fee	200.00
Parental Consent/Advise (out of town)	75.00

The fees herein specified shall be collected in accordance with the provisions of Republic Act No. 9048, otherwise known as the Clerical Error Law:

Transaction	Fees
Filing Fee:	
a. Change of First Name (CFN)	3,000.00
b. Correction of day & month of birth (CCE)	3,000.00
c. Correction of Gender (CCE)	500.00
d. Correction of other clerical errors (CCE)	1,000.00
● Service Fee for Migrant Petition on CCE	500.00
● Service Fee for Migrant Petition on CFN	1,000.00
● Registration fee	300.00
● Issuance of form 1A, 2A, 3A with annotation	100.00 (per copy)
● Issuance of Certified True Copy with remarks	100.00 (per copy)
● Issuance of Certificate of Finality	100.00
● Certification fee	100.00
● Certificate that the photocopy is a faithful reproduction of the original document presented	100.00 (per copy)
● Advance endorsement fee	300.00

“In accordance with the expressed provisions of Section 4 of RA 10172 amending Section 8 of RA 9048, all fees collected under the immediately preceding paragraph shall accrue to the City Civil Registrar’s Office in the form of a TRUST FUND for the

modernization of the office, hiring of new personnel and procurement of supplies subject to government accounting and auditing rules.

A TRUST FUND ACCOUNT for the City Civil Registrar's Office is hereby created and established for all fees collected as provided in the immediately preceding paragraph in relation to RA 9048 as amended by RA 10172."

Page 156  
Ord. No. 0291-17

**Section 254 – Exemptions.** – The fees imposed in this Article shall not be collected in the following cases:

- a.) Where the applicant is an indigent, as certified by the City Social Services and Development Office (CSSDO);
- b.) Where the party requesting for certified true copy of civil registry record, legal instruments, or court decree, is a government entity or agency or instrumentality and the document is necessary in the conduct of administrative, judicial or quasi-judicial functions;
- c.) Where a certified true copy of the Certificate of Live Birth is required for enrolment to the primary level in the public school;

**Section 255 – Time of Payment.** – The fees imposed in this Article shall be paid to the Office of the City Treasurer before the registration or issuance of the permit, license, issuance of certified true copies of civil registry record or document, or the rendering of the required service.

### **Article Three.- Fees for Library Services**

**Section 256. Imposition of Fees.** - There shall be collected for services rendered by the Davao City Library and Information Center, the following fees:

- |    |   |   |               |
|----|---|---|---------------|
| a. | Library Fee (library card for in-house users) | - | P 30.00/annum |
| b. | Additional Fees:                              |   |               |
| 1. | Borrower's Card (books for take out)          | - | P 30.00/annum |
|    | Overdue Book                                  | - | 1.00/day      |
| 2. | Machine Copy - ( <i>short</i> )               | - | P 1.00/page   |
|    | ( <i>long</i> )                               | - | 1.50/page     |
|    | Internet Services:                            |   |               |
| 1. | Hard Copy – black (short & long)              | - | 3.00/page     |
|    | - colored (short & long)                      | - | 8.00/page     |
| 2. | Internet Fee                                  | - | 10.00/hour    |

**Section 257. Time and Manner of Payment.** - The annual fees shall be paid directly to the City Treasurer, while charges less than Twenty-Five Pesos (P25.00) shall be collected by the authorized personnel from the City Library which shall be remitted to the City Treasurer's Office every day before the close of office hours for proper accounting and documentation.

### **Article Four.- Fees for Services Catered by the City Planning & Development Coordinator's Office**

**Section 258. Imposition of Fees.-** There shall be collected for services rendered by the Office of the City Planning and Development Coordinator, this City, the following fees:

a. Service Fee for issuance of certified true copies of documents/file from CPDO - P 25.00

Page 157  
Ord. No. 0291-17

b. Data/Information Sheets (RSD)  
-For every bond-size copy of indicators, data sheets, profiles printed in black and white (every additional page at P 10.00 per page) - 25.00  
-Socio Economic Indicators (average of 40 pages) - 300.00  
-Flyers - 10.00

c. Map Production (GIS):  
-For every short bond-size map printer in color (every additional square inch at P 0.60 per sq. in. - 50.00  
-For every short bond-size map printer in black & white (every additional sq. inch at P 0.30 per sq. inch) - 20.00

**Section 259. Time and Manner of Payment.** - The fees shall be paid to the City Treasurer at the time of the request, written or otherwise, for the issuance of a copy of any city record or document is made.

#### **Article Five. Police Clearance Fee**

**Section 260. Imposition of Fee.** - There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this city the following fees:

	<u>Amount of Fee</u>
1. For employment, scholarship, study grant, and other purposes not hereunder specified	P 25.00
2. For change of name	200.00
3. For application for Filipino citizenship	2,000.00
4. For passport or visa application	200.00
5. For firearms permit application	400.00
6. For PLEB clearance	100.00
7. For any alteration made to motor vehicles as to its body, painting, conversion from one make to another and the like	100.00

**Section 261. Time of Payment.** – The service fee provided under this Article shall be paid to the City Treasurer upon application for police clearance certificate.

#### **Article Six . - Sanitary Inspection Fee**

**Section 262. Imposition of Fee.** - There shall be collected the following annual fees from each business establishment in this city or house for rent, for the purpose of

supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

A.	Inspection Fee	P 500.00
	Operational Permit fee shall be imposed on newly constructed buildings houses as follows;	
	1. Residential	250.00
	2. Commercial	400.00
	3. Industrial	500.00
B.	Financial institution such as banks, pawnshops, Insurance companies, finance and other investment Companies, dealers in securities and exchange	
	a) Main/branch office	500.00
	b) Every branch	200.00
C.	Gasoline Service/filling stations	300.00
D.	Private Hospitals	1500.00
E.	Medical, Dental and Animal Clinics	500.00
F.	Sanitary permit for cleaning of septic vaults, and other Permits required in connection with public health sanitation	200.00
G.	Dwelling and other spaces for rent/lease, hotels, motels, Apartels, pension/drive inns, dormitories, lodging or boarding houses;	
	1. Hotels per room accommodation	50.00
	2. Buildings or office/residential space	50.00
	3. Apartels, pensions, drive inns, motels per room accommodation	50.00
	4. Commercial apartments per space/unit	50.00
	5. Residential apartment per space/unit	50.00
	6. Dormitories, lodging, boarding houses per room accommodation	50.00
H.	Institution of Learning, Tutorial Schools and other Similar Establishments	500.00
I.	Media Facilities	200.00

J. Telecommunication Companies

1.Main (branch office)	1,000.00
2.Every branch/office	500.00

Page 159  
Ord. No. 0291-17

K. Electrical and Power Companies

1. Main (branch) office	1,000.00
2. Every branch/office	500.00

L. Peddlers 50.00

M. All Other Business, Industrial, Commercial Establishments not specifically mentioned above

1. With an area of one thousand square meters or above (1,000 sq. m)	500.00
2. With an area of five hundred (500) or more but less than one thousand square meters (1,000 sq. m)	300.00
3. With an area of two hundred square meters (200 sq. m) or more but less than five hundred square meters (500 sq. m)	300.00
4. With an are of one hundred or more but less than two hundred square meters (200 sq. m)	200.00
5. With an area of fifty or more but less than one hundred square meters (100 sq. m)	200.00
6. With an area of twenty-five or more but less than fifty square meters (50 sq. m)	200.00
7. Less than twenty-five square meters	100.00

N. Manufacturers, Producers, foundry Shops, Laboratories, Privately Owned Markets, Shopping Centers, Talipapa and Warehouses 1,000.00

O. Amusement Places such as Theaters, Coliseums, Sauna Baths, Massage Clinics, Golf Courses, Cockpit Arenas, Bowling Alleys, Stadiums 1,000.00

P. Other amusement places not mentioned above 600.00

Q. Importers/Exporters, Wholesalers, Distributors, Dealers 1,000.00

R. Public eating places such as Restaurants, Refreshment Parlors, Carenderias, Coffee/Tea Shops, and other Similarly situated establishments

1. with fifty or more personnel	1,000.00
2. with twenty or more but less than fifty personnel	700.00
3. with ten or more but less than twenty-five personnel	600.00

4. less than ten personnel	500.00
S. Funeral Parlor, Crematorium, Memorial Park	1,000.00
T. Retailers	250.00

Page 160  
Ord. No. 0291-17

**Section 263. Time of Payment.** - The fees imposed in this Article shall be paid to the City Treasurer upon filing of the application for the sanitary inspection certificate with the City Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

**Section 264. Administrative Provisions.**

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

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

**Article Seven . - Service Fees for Health Examination**

**Section 265. Imposition of Fee.** - There will be collected the following fees from any person who is given a physical examination by the City Health Officer or his duly authorized representative, as required by existing ordinances.

A. CLINICAL SERVICES

1. Anti-Rabies Injection	P	100.00
2. Dental:		
a. Oral Prophylaxis / Permanent Filling		300.00
b. Tooth Extraction		100.00
3. Injection		30.00
4. Nebulization / Suturing / Suture Removal / Wound Dressing		50.00

B. MEDICAL CERTIFICATES in connection with;

1. Adoption, Annulment of Marriage, Legitimation, Naturalization, Travel Abroad and other similar purposes		300.00
2. Dental, Employment, Insurance, Licensure, School or Scholarship requirement, and all others not specifically specified in this Code		50.00
3. Health		
a. Regular		50.00
b. Re-issuance / Late Renewal		100.00

C. OTHER REGULATORY DOCUMENTS

1. Annual Supervision Fee for Operation and Management of Funeral Parlors, Private Cemetery, Memorial Park	1,000.00
2. Burial Permit Fee	75.00
3. Cremation / Exhumation Permit	100.00
4. Transfer Permit	150.00
5. Operational Permit	50.00
6. Sanitary Inspection Clearance	50.00
7. Sanitary Permit	200.00
8. Transfer Permit for Food	150.00
9. Water Potability Clearance	55.00
10. Issuance / Review of Death Certificate	50.00
11. Verification of Cash Bond Applicant	50.00

Page 161  
Ord. No. 0291-17

LABORATORY FEES:

Bacteriology

Water Analysis	180.00
----------------	--------

Blood Chemistry

1. Blood Urea Nitrogen	180.00
2. Bilirubin (B1B2)	250.00
3. Calcium (Ca <sup>++</sup> ), Potassium (K <sup>+</sup> ), Sodium (Na <sup>+</sup> )	700.00
4. Chloride (Cl <sup>-</sup> )	150.00
5. Cholesterol	100.00
6. Fasting Blood Sugar (FBS), 2 Hour Post Prandial Blood Sugar (2 Hr. PPBS)	120.00 550.00
7. Electrolyte Panel ( Na <sup>+</sup> , K <sup>+</sup> , Ca <sup>+++</sup> , Cl <sup>-</sup> )	150.00
8. Glycosylated Hemoglobin (HbA1C)	600.00
9. High Density Lipoprotein (HDL)	180.00
10. Lactate Dehydrogenase	550.00
11. Lipid Profile (Cholesterol, Triglyceride, HDL, LDL)	570.00
12. Oral Glucose Tolerance Test (OGTT)	50.00
13. Random Blood Sugar (RBS)	120.00
14. Serum Creatinine	160.00
15. Serum Glutamic Oxaloacetic Transminase (SGOT) or Aspartate Aminotransferase (AST)	190.00
16. Serum Glutamic Pyruvic Transminase (SGPT) or Alanine Aminotransferase (ALT)	190.00
17. Serum Uric Acid	130.00
18. Sodium (Na <sup>+</sup> ), Potassium (K <sup>+</sup> )	360.00
19. Triglyceride	200.00

Clinical Microscopy

1. Micral Test	415.00
2. Pregnancy Test	120.00



3. Routine Urinalysis	40.00
<b>Hematology</b>	
1. Blood Smear for Malarial Parasite (BSMP)	60.00
2. Blood Typing (Blood Type), Clotting Time/Bleeding Time (CT/BT), Hemoglobin, Hematocrit	40.00
3. Complete Blood Count (CBC)	120.00
4. Dengue Rapid Test	300.00
5. Filarial Micro Search	50.00
	Page 162
	Ord. No. 0291-17
6. Platelet Count	80.00
7. Prothrombin Time	70.00
<b>Hispathology</b>	
1. Gram Staining	50.00
2. Pap Smear	50.00
3. Potassium Hydroxide (KOH)	50.00
4. Wet Mount	50.00
<b>Parasitology</b>	
1. Fecalalysis	40.00
2. Kato-Katz	60.00
3. Occult Blood / Stool Concentration Method	80.00
<b>Serology</b>	
1. Hepatitis B Surface Antigen (HBs Ag)	180.00
2. Human Immunodeficiency Virus (HIV) Test	450.00
3. Thyroglobulin 3 (T3) , Thyroglobulin 4 (T4), Thyroid Stimulating Hormone (TSH)	600.00
4. Treponema palladium haemagglutination (TPHA)/Rapid Plasma Reagin (RPR)	180.00
5. Widal Test	300.00
<b>Other Tests</b>	
1. Drug Test	225.00
2. Electrocardiogram (ECG)	200.00
3. Cervical, Urethral, Vaginal Smear	60.00
4. Seminalysis	180.00
5. Sputum Microscopy	80.00
<b>D. MEDICOLEGAL – LEGAL SERVICES</b>	
1. Medico-legal Examination	100.00
2. Autopsy of Cadaver	500.00
3. Autopsy Reduced into Writing	100.00
4. Interview, Physical Examination and Issuance of Medical Certificate to alleged crime suspect for Admission to Davao City Jail and DCPO Rehabilitation Center	50.00
5. Issuance / Review of Death Certificate	50.00
6. Gender Exam Certification	300.00

**Section 266. *Time of Payment.*** - The fee shall be paid to the City Treasurer before the physical examination is made and the medical certificate is issued.

**Section 267. *Administrative Provisions.***

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

Page 163  
Ord. No. 0291-17

1. Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
2. Public swimming or bathing places.
  3. Dance schools, dance halls and nightclubs - including dance instructors, hostess, cooks, bartenders, waitresses, etc.
4. Tonsorial and beauty establishments - including employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
5. Massage clinics and sauna bath establishments - including masseurs, massage clinic/sauna bath attendants, etc.
6. Hotels, motels and apartments, lodging, boarding or tenement houses, and condominiums.

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

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

(d) The City Health Officer is hereby empowered to give free laboratory examination to indigent patients and examination needed by the government such as for government insurance requirements for appointments and application for positions and civil service examinations.

**Section 268. *Penalty.*** - A fine of Two Hundred Pesos (P200.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary health certificates.

**Article Eight. - Social Services Fees**

**Section 269. *Imposition of Fees.*** - There shall be imposed the following fees to be paid to the City Treasurer prior to the conduct of marriage:

A. Marriage Counseling Seminar

- |                     |         |
|---------------------|---------|
| 1. Regular          | 200.00  |
| 2. Foreigner Spouse | 1500.00 |

3. Expedited	2500.00
B. Marriage Counseling Certificate .....	50.00

However, couples declared and certified to by the City Social Services and Development Office (CSSDO) as indigent shall be exempted from the payment of said fees.

**Section 270. Administrative Provisions.** - Any couple who decides to get married shall first attend a marriage counseling seminar to be conducted by the City Social Services and Development Office (CSSDO).

Page 164  
Ord. No. 0291-17

### Article Nine. - City Tourism Fees

**Section 271. Imposition of Fees.** - There shall be imposed the following fees to be paid to the City Treasurer:

	One Time Registration Fee	Annual Regulatory Fee
1.) Hotel		
a.) Deluxe class	P 10,000.00	P 3,020.00
b.) First class	8,000.00	2,720.00
c.) Standard class	5,000.00	2,500.00
d.) Economy class	3,000.00	2,220.00
e.) Budget class		
2.) Resort		
a.) Class "AAA"	8,000.00	920.00
b.) Class "AA"	5,000.00	820.00
c.) Class "A"	3,000.00	720.00
d.) Special Interest Resorts	1,500.00	1,070.00
3.) Other Types of Tourist Accommodations		
a.) Apartel	1,000.00	1,120.00
b.) Tourist Inn	1,000.00	1,120.00
c.) Motel	1,000.00	1,120.00
d.) Pension House	1,000.00	1,120.00
e.) Homestay Sites	1,000.00	1,120.00
4.) Travel & Tours	500.00	1,325.00

5.) Tour Guides	500.00	370.00
6.) Tourist Transport Vehicle		
a.) Bus	500.00	275.00
b.) Coaster	"	165.00
c.) Van	"	120.00
d.) Car	"	100.00
e.) Jeepney	"	-
f.) Tricycle	"	-
7.) Tourist Sea Transport		
a.) Pumpboat	500.00	1,000.00
b.) Sea Vessel		1,120.00
c.) Motorized Boats		1,120.00
8.) Organizer of Professional Congress / Exhibit Organizers	500.00	720.00
9.) Souvenir Shops		
a.) 1 <sup>st</sup> Class	3,000.00	3,220.00
b.) 2 <sup>nd</sup> Class	2,000.00	2,220.00
c.) 3 <sup>rd</sup> Class	1,000.00	1,220.00
10.) Other Related Tourism Activities	500.00	570.00
11.) CBST Proponents	-	-

Page 165

Ord. No. 0291-17

12.) SPA		
a.) Destination/Hotel	2,000.00	100 per bed/
b.) Day Spa	1,000.00	cubicle +300
13.) Restaurant		
a.) AAA	1,000.00	920.00

b.) AA	800.00	820.00
c.) A	500.00	720.00

### **Article Ten - City Assessor's Fees**

**Section 272. Imposition of Fees.** There shall be collected the following fees from every person requesting for copies of official records and documents from the Office of the City Assessor, to wit:

TYPE OF DOCUMENT	AMOUNT OF FEE
a. Certification Fee	P100.00
Total Landholdings	
No Landholdings	
No Improvement	
b. Certified True Copy of Documents	100.00
c. Certified True Copy of Maps	
Coupon Bond Size (letter and/or legal-sized)	100.00
A3 Book Paper (42 cm x 29.7 cm)	200.00
Section Map Size (35cm x 34 cm)	300.00
Barangay Map	500.00
d. Service Fee	50.00
Tax Map Verification, Transfer of Assessment, Subdivision, Segregation &/or Consolidation	

### **Article Eleven – Polluter's Fee**

**Section 273. Imposition of Fees.** The rate of Polluter's Fee are as follows:

Smoking Area	Rate Per Annum
Less than 10 sq.m	P 1,000.00/sq.m
Over 10 sq,m but less than 20 sq.m.	1,250.00/sq.m.
Over 20 sq.m. but less that 50 sq.m	1,500.00/sq.m.
Over 50 sq.m	2,000.00/sq.m.

## **CHAPTER 5. CITY CHARGES**

### **Article One. - Fishery Rentals, Fees and Charges**

**Section 274. Fishery Rentals, Fees and Charges.** - This City shall have the exclusive authority to grant the following fishery privileges within its City Waters and impose rentals, fees, or charges therefrom:

- (a) To erect fish corrals, oyster, mussel, or other aquatic beds or bangus fry areas.
- (b) To gather, take or catch bangus fry, prawn fry or kawag-kawag or fry of other species and fish from city waters by nets, traps or other fishing gears. However, marginal fishermen shall be exempt from any rentals, charge or any other imposition whatsoever.
- (c) To issue license for the operation of fishing vessels of three (3) tons or less, for which purpose the council is empowered to promulgate, subject to the approval of the Secretary of Agriculture and the Secretary of Environment and Natural Resources, rules and regulations, regarding the issuance of such license to qualified applicants under existing law.

**Section 275. Grant of Fishery Rights by Public Auction.** -Exclusive fishery privileges to erect fish, corrals, oyster mussel of aquatic beds or "bangus" fry areas and to take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the Sangguniang Panlungsod.

However, duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo the bidding. In the absence of such organizations and cooperatives or upon failure to exercise their preferential right, other parties may participate in the said public bidding.

For this purpose, there is hereby created a committee to conduct the public auction to be constituted as follows:

- (a) The Mayor or his duly authorized representative as Chairperson;
- (b) The Chairpersons of the Committee on Agriculture & Committee on Finance, Ways & Means & Appropriations, Members of the Sangguniang Panlungsod to be designated by said body;
- (c) The City Treasurer.

The Committee shall advertise the call for sealed bids for the leasing of a zone or zones of city waters in public auction for two (2) consecutive weeks in the bulletin board of City Hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public auction, there are no interested bidders, the Sangguniang Panlungsod shall grant the rights within the definite area or portion of the city waters to any interested individual upon payment of a license fee fixed herein.

The notice advertising the call for bids shall indicate the date and time when such bids shall be filed with the City Treasurer.

An application to participate in the public bidding shall be submitted to the City Mayor in a form prescribed thereof. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least Five Thousand Pesos (P5,000.00) which amount shall be deducted from the first rental of the person should the bid be awarded to him.

At the time and place designated in the notice, the Committee sitting *en banc* shall open all the bids and award the lease to the qualified bidder offering the highest bid. The lease shall be executed within ten (10) days after the award is made by a committee and if the successful bidder refuses to accept, or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the city government, in such case, another bidding shall be held in the manner provided above.

The deposits of the unsuccessful bidders shall be returned upon the execution of the lease contract by the successful bidder or before the calling of another bid.

At the time and place designated in the notice, the Committee sitting *en banc* shall open all the bids and award the lease to the qualified bidder offering the highest bid. The lease shall be executed ten (10) days after the award is made by the Committee and should the successful bidder refuse to accept, or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the City Government. In such case, another bidding shall be held in the manner herein prescribed.

**Section 276. Duration of Lease.**- The grant of lease of fishery rights through public auction shall be for a period of one (1) year.

**Section 277. Zonification of City Waters.** - The City Waters of this City are hereby divided and classified into zones for purposes of granting a lease or exclusive fishery rights through public auction as prescribed in Section 275, as follows:

- Zone 1 - From Dumoy to Binugao shoreline (south)
- Zone 2 - From Tibungco to Lasang shoreline (north)

**Section 278. Imposition of Fees.**

(a) *Fees for the Exclusive Privilege of Establishing Fish Corrals, Shallow Water Fish Shelter "Payao" and Cages, Culture Beds, or Catching "Bangus" Fry or fry of other species.*

	<i>Amount of Fee per Annum</i>
1.Operation of fishponds (per hectare)	P 1,000.00
2.Oyster and Other Shelled Mollusk Culture Beds (per 100 sq. m. or a fraction thereof)	1,000.00
3.Fish Cages (per 100 sq.m. or a fraction thereof)	1,000.00
4.Seaweed Culture/Farming (per 100m culture line)	20.00
5.Catching "bangus" fry or "kawag-kawag"	500.00
6.Fish corrals/Fishpens/Stationary Lift Net in inland fresh water	500.00
7.Fish corrals/Fishpens/Stationary Lift Net in coastal waters	500.00
8.Shallow Fish Shelter "Payao" (per unit)	200.00

(a) *Fees for Licenses (General Schedule of License Fees):*

Fisherman's License	50.00
---------------------	-------

Fishing Boat/Banca Registration:	
Motorized	75.00
Non-Motorized	50.00

(b) Fees for Fish Transport (From Davao City to any point outside Davao City)

	Fee Per Set Kg. Wt.
1. Fresh Frozen Fish & Fishery Products (& fraction thereof)	P 200.00/ton
2. Preserved/Processed fish, (iced, frozen, salted, dried, smoked patis, bagoong, etc)	200.00/ton (& fraction thereof)
3. Sea Cucumber/Balatan	200.00/ton
4. Dried Seaweed	200.00/ton
5. Bangus fry or other species	30.00/thousand
6. Bangus fingerlings or other species	50.00/thousand
7. Trocha shell (smooth, rough, male & female) (more than 60 mm)	200.00/ton
8. Kapis Shell (more than 80 mm)	200.00/ton
9. Green Snail Shell	200.00/ton
10. Empty Shells of non-prohibited species	20.00/100kl.
11. Live Fish and Other Aquatic Species	50.00/thousand

**Section 279. Privilege of Residents to Take Fish in City Waters.** - Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every city water for as long as no communal fishery therein is yet established; Provided, that such fishing shall not take place within two hundred (200) meters from a fish corral licensed by this City; and that such fish caught under this privilege shall not be sold. Provided further, that such fishing shall observe the prohibitions as prescribed in Section 282 of this Code.

**Section 280. Time and Manner of Payment.**

(a) The annual rental for the lease shall be paid in advance. For the initial year of the lease, the rental shall be paid at the time all the necessary documents granting the lease are executed, and the subsequent installments within the first twenty (20) days after the anniversary date of the grant of such lease. The deposit made by the successful bidder accompanying the sealed bid shall be applied against the rental due from him.

The Sangguniang Panlungsod shall set aside not more than one-fifth (1/5) of the area earmarked for the gathering of fry, as may be designated by the Bureau of Fisheries & Aquatic Resources as government "bangus" fry reservation.

(b) The license fee for the grant of exclusive fishery rights in the City waters for at least the corresponding current quarter shall be paid in advance.

(c) The license fees for the privilege to catch fish from City Waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.



**Section 281. Administrative Provisions.**

- (a) A licensee of other localities shall not fish within the city waters of this city without first securing the necessary permit from the City Mayor and paying the corresponding fee to the City Treasurer.
- (b) No fish net without eyelet or the mesh size of which is at least three (3) centimeters shall be used in these City Waters.
- (c) Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

**Section 282. Prohibitions and Penalties.**

(1) *Fishing Without A License/Permit.* It shall be unlawful for any person, whether natural or juridical, to engage in any fishing activity or operate any fishing boat/banca within the City Waters without the corresponding license/permit issued by the City Mayor through the City Agriculturist’s Office. The corresponding penalties shall be imposed on the following violation/s:

- a. Fishing in City Waters without license/permit:
  - First Offense P 500.00 fine and Confiscation of catch
  - Second Offense P 1,000.00 fine, Confiscation of catch, and Suspension of license for two (2) months
  - Third Offense P 2,000.00 fine, 2 months Imprisonment, Confiscation of catch and fishing paraphernalia and Revocation of license
- b. Engaging in Commercial Fishing within city waters:
  - First Offense P 2,000.00 fine, Confiscation of catch and Suspension of license for six (6) months
  - Second Offense P 3,000.00 fine, Confiscation of catch, and Suspension of license for one (1) year
  - Third Offense P 5,000.00 fine, 1 year Imprisonment, Confiscation of catch and fishing paraphernalia and Perpetual Cancellation/Revocation of license
- c. Engaging in Recreational/Sport fishing without a license/permit:
  - First Offense P 500.00 fine and Confiscation of catch
  - Second Offense P 1,000.00 fine, Confiscation of catch, and Suspension of license for two (2) months

Third Offense P 2,000.00 fine, 2 months Imprisonment,  
Confiscation of catch and fishing paraphernalia  
and Revocation of license

- d. Operating an aquaculture or mariculture facility without an operator's license/permit:  
Fine P 5,000.00

(2) *Violations of the Terms and Conditions of a License/Permit.* Any person, whether natural or juridical, who violates the terms and/or conditions of the fishing license/permit is liable for a fine of Five Thousand Pesos (P 5,000.00) or imprisonment for not less than six (6) months but not more than one (1) year and cancellation of License/Permit upon the discretion of the court.

(3) *Fishing Within City Waters.*

a. *Fishing by Unregistered Person/Fisherfolk* - It shall be unlawful for any person who is not registered with the Registry of City Fisherfolk to engage in any kind of fishing activity within the City Waters. Any person who violates this provision shall be liable for a fine of Five Hundred Pesos (P500.00).

b. *Fishing by Unregistered Boat/Banca* - It shall be unlawful for any fishing boat/banca, not registered with the Registry of City Fishing Boat/Banca, to engage in any kind of fishing activity within the City Waters. The boat/banca operator/owner who violates this provision shall be liable for a fine in the amount of One Hundred Pesos (P100.00) for non-motorized fishing boat/banca and Three Hundred Pesos (P 300.00) for motorized fishing boat/banca.

(4) *Failure to Carry License/Permit.* The failure to carry a copy of his fishing license/permit on board the fishing boat/banca, shall render the offender liable for a fine of Five Hundred Pesos (P500.00).

(5) *Fishing in Prohibited Areas.* It shall be unlawful for any person to engage in fishing in any fishery reserve, refuge and sanctuary within the City Waters. A person who violates this provision shall be punished with imprisonment of six (6) months or a fine of Five Thousand Pesos (P5,000.00), forfeiture of the catch and cancellation of fishing permit/license or both, at the discretion of the court.

(6) *Violation of Temporary Ban or Closure.* It shall be unlawful for any person, whether or not possessing a valid fishing license to engage in any fishing activity in violation of a temporary ban or closure duly declared by the City Mayor. A person who violates this provision shall be liable as follows:

First Offense P 2,000.00 fine, Confiscation of catch and  
Suspension of license for six (6) months

Second Offense P 3,000.00 fine, Confiscation of catch, and  
Suspension of license for one (1) year

Third Offense P 5,000.00 fine, 1 year Imprisonment,  
Confiscation of catch and fishing paraphernalia  
and Perpetual Cancellation/Revocation of license

(7) *Taking of Prohibited Species.* It shall be unlawful for any person to take attempt to take or have in his possession any fish and fishery/aquatic species as listed in the Convention of the International Trade of Endangered Species (CITES). Anyone who violates this provision shall be liable for a fine of Five Thousand Pesos (P5,000.00) for each fish species or aquatic organism that has been taken, one (1) year imprisonment, confiscation of the catch and fishing paraphernalia in favor of the City Government, and perpetual cancellation/revocation of license.

(8) *Use of Active Gear Within City Waters.* It shall be unlawful for any person or boat/banca to use active gear within the City Waters as provided for under the Comprehensive Fisheries Code of Davao City, Ordinance No. 093-08. Violation of this provision shall be liable as follows:

First Offense	P 2,000.00 fine, Confiscation of catch and Suspension of license for six (6) months
Second Offense	P 3,000.00 fine, Confiscation of catch, and Suspension of license for one (1) year
Third Offense	P 5,000.00 fine, 1 year Imprisonment, Confiscation of catch and fishing paraphernalia and Perpetual Cancellation/Revocation of license

The lists of active gears are listed herein;

- |                       |   |
|-----------------------|---|
| 1. Muro – ami         |   |
| 2. Scarelines         | - Serosca   |
| 3. Trawl              | - Galdgad, Norway   |
| 4. Purse Seine        | - Pangulong   |
| 5. Danish Seine       | - Hulbot-hulbot, Likisan, Liba-liba, Palisot, Patangko Bira-bira, Buli-buli, Hulahoop, Zipper, Lampornas, |
| 6. Ring Net           | - Kubkob, Pangulong, Kalansi  |
| 7. Drive-in net       | - Pa-aling/Kayakas  |
| 8. Round Haul Seine   | - Sapyaw/Lawag  |
| 9. Motorized push net | - Sudsod  |
| 10. Bagnet            | - Basnig, Tapay-tapay   |

(9) *Use of Fine Mesh or Any Other Prohibited Net.* It shall be unlawful for any person to use a net with a mesh size of less than three (3) cms. provided, however, that this prohibition shall not apply to the catching of the following species of fish: padas, bangus fry, sugpo fry, banak fry, glass eels/elvers, hipon, marine aquarium/ornamental fishes; and other species which by nature are small but mature such as, but not limited to, alamang, tabios/sinarapan, dilis, dulong, olan-olan and snails. Violation of this provision shall render the offender liable as follows:

First Offense	P 500.00 fine and Confiscation of catch
---------------	---

Second offense	P 1,000.00 fine, Confiscation of catch, and Suspension of license for two (2) months
Third offense	P 2,000.00 fine, 2 months Imprisonment, Confiscation of catch and fishing paraphernalia and Revocation of license

10) *Use of compressor in fishing.* It shall be unlawful for any person to use compressor in fishing within City Waters. Violation of this provision shall render the offender liable as follows:

First Offense	P 2,000.00 fine, Confiscation of catch and Suspension of license for six (6) months
Second Offense	P 3,000.00 fine, Confiscation of catch, and Suspension of license for one (1) year
Third Offense	P 5,000.00 fine, 1 year Imprisonment, Confiscation of catch and fishing paraphernalia and Perpetual Cancellation/Revocation of license

(11) *Fishing using explosives, noxious or poisonous substances, and/or electricity.* It shall be unlawful for any person to catch, take or gather fish or any fishery species within City Waters with the use of explosives, noxious or poisonous substances, and/or electricity. Anyone who violates this provision shall be liable to a fine of Five Thousand Pesos (P5,000.00), one (1) year imprisonment, confiscation of the catch and fishing paraphernalia in favor of the City Government, and perpetual cancellation/revocation of license.

(12) *Construction of Fish Pens, Cages and Traps in Prohibited Areas.* It shall be unlawful for any person, whether or not in possession of a valid fishing license, to construct fish pens, cages, or traps in City Waters, or in a manner which obstructs safe and convenient navigation, the flow and ebb of tides, or the migration paths of fish and aquatic species. Violation of this provision shall render the offender liable as follows:

First Offense	P 2,000.00 fine, Confiscation of catch and Suspension of license for six (6) months
Second Offense	P 3,000.00 fine, Confiscation of catch, and Suspension of license for one (1) year
Third Offense	P 5,000.00 fine, one (1) year Imprisonment, Confiscation of catch and fishing paraphernalia and Perpetual Cancellation/Revocation of license

A fish pen, cage, or trap constructed or deployed in violation of this Section may be removed or demolished by the City Mayor through the CAO for being a public nuisance, after due notice and demand to the owner or operator thereof to voluntarily remove or demolish the same within fifteen (15) days from receipt of the notice and demand. This shall be without prejudice to subsequent prosecution, and reimbursement for expenses incurred in removing or demolishing the prohibited structures.

(13) *Fishing by means of "muro-ami" and the like.* The use of muro-ami and any of its variations and the like is prohibited within the city waters. Violation of this provision shall render the operator/owner liable as follows:

First Offense	P 2,000.00 fine, Confiscation of catch and Suspension of license for six (6) months
Second Offense	P 3,000.00 fine, Confiscation of catch, and Suspension of license for one (1) year
Third Offense	P 5,000.00 fine, one (1) year Imprisonment, Confiscation of catch and fishing paraphernalia and Perpetual Cancellation/Revocation of license

(14) *Non-compliance with Color Coding.* It shall be unlawful for a fishing boat/banca duly licensed by the City Mayor, which does not comply with the prescribed color-coding scheme of the City. The operator/owner shall be liable with the following penalties:

First Offense	P 500.00 fine and Confiscation of catch
Second Offense	P 1,000.00 fine, Confiscation of catch, and Suspension of license for two (2) months
Third Offense	P 2,000.00 fine, 2 months Imprisonment, Confiscation of catch and fishing paraphernalia and Revocation of license

(15) *Failure to Secure Auxiliary Invoice.* Any person transporting fish and fishery/aquatic products from the City to its point of destination without auxiliary invoice shall render such person liable to a fine of One Thousand Pesos (P1,000.00).

(16) *Abandonment of Fishing Gear.* It shall be unlawful for any person to abandon his/her fishing gear or aquaculture/mariculture facility within the City Waters for a period of thirty (30) days. Violation of this provision shall render the person liable to a fine of One Thousand Pesos (P1, 000.00).

(17) *Illegal Use of Superlights.* The use of Superlights with the total power output of more than two hundred (200) watts shall be prohibited within the City Waters. Violation of this provision shall render the offender liable to a fine of Five Thousand Pesos (P5,000.00), one (1) year imprisonment, confiscation of the catch and fishing paraphernalia in favor of the City Government, and perpetual cancellation/revocation of license.

(18) *Cutting or Clearing of Mangroves.* It shall be unlawful for any person to cut or clear any mangrove areas for the purpose of turning the same into fishponds or for any other purpose. Violation of this provision shall render the offender liable as follows:

First Offense	P 2,000.00 fine, Confiscation of catch and Suspension of license for six (6) months
---------------	---

Second Offense	P 3,000.00 fine, Confiscation of catch, and Suspension of license for one (1) year
Third Offense	P 5,000.00 fine, one (1) year Imprisonment, Confiscation of catch and fishing paraphernalia and Perpetual Cancellation/Revocation of license

(19) *Obstruction of Fishery Officer.* It shall be unlawful for any person to obstruct, hinder, or prevent the performance of the duties of a duly-accredited/Deputized Fishery Officer as provided herein. Violation of this provision shall render the offender liable to a fine of One Thousand Pesos (P1,000.00.)

(20) *Prosecution Under National Law.* Where a person commits an act which is punishable under the provisions of this Ordinance and the Fisheries Code and other related laws, the CAO shall have the option to determine the appropriate complaint to be filed, as well as the proper forum where such complaint shall be lodged. Such a person may be prosecuted for as many offenses as may arise from the same act, unless the defense of double jeopardy becomes available and is raised in a proper time and forum.

(21) *Injunction as Part of Penalty.* Where a person is convicted of an offense under this Ordinance, in addition to any punishment imposed, the court may, having regard to the nature of the offense and the circumstances surrounding its commission, make an order containing any one or more of the following prohibitions, directions or requirements:

a. Prohibiting the person from doing any act or engaging in any activity that may, in the opinion of the court, result in the continuation or repetition of the offense;

b. Directing the person to take any action which the court considers appropriate to remedy or avoid any harm to any fish, fishery or fish habitat that resulted to or may result from the commission of the offense;

c. Directing the person to pay the City an amount of money as compensation, in whole or in part thereof, for the cost of any remedial or preventive actions taken by or caused to be taken on behalf of the City as a result of the commission of the offense;

d. Directing the person to perform community service in accordance with any reasonable conditions that may be specified in the order;

e. Directing the person to post a bond or pay to the city government an amount of money the court considers appropriate for the purpose of ensuring compliance with any prohibition, direction, or requirement of the order;

f. Requiring the person to comply with any other conditions that the court considers appropriate for securing the person's good conduct and for preventing the person from repeating the offense or committing other offenses prescribed by this Ordinance.

(22) *Collection of Fishery/Fees, Charges, Rentals and Penalties.* The City Treasurer's Office (CTO) is hereby authorized to collect fees, charges, rentals and penalties incurred in all fishery activities within the City.

### **Section 283. *Administrative Sanctions and Indemnity.***

(1) *Innate Value of Fishery and Aquatic Resources of the City.* The fishery and aquatic resources of the City are natural resources which directly sustain the constituents of the City by providing subsistence, livelihood, and the foundation for many local businesses. As such, they are valuable resources of the City for which compensation is required in case of damages as well as costs of rehabilitation of the habitat or resource arising from acts violating this Article.

(2) *Imposition of Fines and Penalties.* The imposition of fines and penalties as punishment for violation of the provisions of this Article is without prejudice to administrative sanctions which may be imposed upon an offender for the purpose of fully or partially recovering the loss in revenue and/or cost incurred by the City Government on account of the violation, and indemnity to compensate for the loss of, damage to, and/or costs of rehabilitation of the fishery and aquatic resources of the City. Such sanctions and/or indemnity shall be determined by the CAO and substantiated by records and receipts copies of which shall be furnished to the offender.

(3) *Administrative Investigation.* The CAO is hereby authorized to conduct investigation and impose administrative sanctions and indemnity as provided hereon, by any person apprehended within the City Waters for violating any provision of this Article. Such investigation shall be concluded within fifteen (15) days from the time the case is filed. Failure of the respondent to appear at an administrative investigation, appropriate legal charges shall immediately be filed before the regular courts.

(4) *Contested Cases.* If the decision of the CAO is contested by the offender, the CAO shall form an Arbitral Committee comprised of three (3) members within seven (7) days from rendition of its decision. The CAO and the offender shall each choose one member from respected citizens of the City who are of known probity, integrity, and good standing, while the third member shall be chosen jointly from the Committee on Agriculture and Food of the Sanggunian. The contested case shall then be forwarded to the Arbitral Committee for decision within fifteen (15) days from receipt thereof. The decision of the Arbitral Committee shall be final and unappealable.

(5) *Impoundment of fishing boat/banca/vessel and gear.* The fishing boat/banca/vessel or gear used in committing violation of this Ordinance shall be impounded by the City, through the CAO, pending resolution of an administrative investigation against the offender. The offender shall be issued Receipts for the items impounded, and shall bear the actual costs of storage and upkeep of the boat/banca/vessel and/or gear while it is under impoundment. Prior to resolution of the administrative investigation, the same shall not be released unless a security bond in the amount of at least ten percent (10%) of the fair market value of such boat/banca/vessel or gear, are paid or deposited with the City Government through the CAO, to answer for any administrative sanctions or indemnity that may be imposed, provided, that items which are inherently illegal, such as dynamite, noxious and poisonous substances, and electro fishing gear, among others, shall not be released except upon lawful order of the court before which the criminal case is pending. Provided further, that should the offender be found guilty of the offense, the inherently illegal items shall be disposed of or destroyed.

(6) *Unlicensed fishing activities.* Any person found to have violated the provisions of this Article by undertaking any fishing activity without the appropriate license/permit shall be required to pay the amount of the license/permit and other regulatory fees plus a fine of One Thousand Pesos (P1,000.00).

(7) *Revocation of license/permit.* Any person found to have violated the terms and conditions of a valid license/permit in his favor shall be required to surrender the same to the CAO, which shall thereafter revoke the license/permit for the remainder of the term. Such license/permit shall not be renewed unless the licensee has paid all administrative sanctions and indemnity that may have been imposed for the violation.

(8) *Damage to Habitat.* Any person found to have engaged in any act known to cause damage to the fragile habitat of fish and fishery/aquatic resources, shall pay the City Government the existing charges provided for under Fees and Charges under the Utilization of Natural Resources such as Coral Reef, Seagrass Bed, Mangrove Area and Fish Refuge/Sanctuary, hereunder:

Habitat Indemnity

Coral Reef Area	P 5,000.00/ha.
Seagrass Bed	5,000.00/ha.
Mangrove Area	5,000.00/ha.
Fish Refuge/Sanctuary	5,000.00/ha.

(9) *Discharging of Deleterious/Poisonous Substances & Aquatic Pollutants.* It shall be unlawful for any person to discharge deleterious/poisonous substances and aquatic pollutants into bodies of City Waters. Violation of this provision shall render the offender liable to a fine of Five Thousand Pesos (P5,000.00), indemnity of actual cost of damage/s and without prejudice to the filing of charges provided for under related rules and regulations.

(10) *Other sanctions and/or indemnity.* The City Mayor may prescribe other administrative sanctions or indemnity by means of an executive order, provided, that the same shall have been subjected to consultations with the CFARMC.

**Section 284. *Applicability of Pertinent Provisions of Laws.*** - All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

**Article Two. - Rentals of Personal and Real Properties Owned by the City**

**Section 285. *Rates of Rental Fees.*** - The rates of rental fees for the use of real and personal properties of this city such as lands and/or buildings located in commercial, industrial, residential, and in other areas, vehicles, equipments, and other properties that may be acquired after the promulgation of this Ordinance, shall be determined by the City Mayor upon approval of the Sangguniang Panlungsod.



Electrical, power, or telecommunication companies that are erecting electrical and telecommunication posts, towers and the like in city streets and lands owned by the City Government of Davao within its territorial jurisdiction shall be charged a lease or rental fee of Two Hundred Pesos (P200.00) per post per month.

**Section 286. *Time of Payment.*** -The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative, before the use or occupancy of the property.

### **Article Three. - Service Charge for Garbage Collection**

**Section 287. *Jurisdiction.*** -The provision of this Article shall be applicable within the entire territory and jurisdiction of the City of Davao and shall be enforced by the City Environment and Natural Resources Officer.

#### **Section 288. *Areas of Collection and Disposal.***

The areas of collection and disposal of garbage and other refuse shall include the Poblacion of the City of Davao and those covered by the barrios, sitios, subdivisions, settlements, or group of buildings, the feasibility of operation of the service of which shall be determined by the City Environment and Natural Resources Office duly approved by the City Mayor. For the purpose of this Article, the following are the garbage collection areas:

1. Davao City Poblacion Streets
2. MacArthur Highway, from Generoso Bridge to Lizada, Toril
3. Toril Poblacion Streets
4. New Matina, S.I.R.
5. Ecoland Subdivision
6. Juna Subdivision
7. DBP Subdivision
8. Lanzona Subdivision
9. GSIS Village, Matina
10. Talomo Poblacion Street and its outlying Sitios
11. Matina Aplaya, Pangi
12. Catalunan Grande
13. Davao-Bukidnon Road
14. Catalunan Pequeño
15. Mintal Poblacion
16. Calinan, Poblacion Street
17. Baguio District Poblacion only
18. Bo. Obrero Street
19. Buhangin District & its outlying sitios/subdivision/north highway
20. Agdao District and its outlying sitios
21. Jose P. Laurel Avenue
22. Sasa Poblacion Streets, including Airport and Wharf road
23. Panacan Highway/Relocation Areas
24. Tibungco Poblacion
25. Bunawan Poblacion
26. Other subdivisions/areas serviced by garbage trucks.

**Section 289. Large and Unusual Quantities or Rubbish, Removal and Additional Fee Required.** – Any person who shall generate more than Three cubic meter (3 cu m) or other large or unusual quantities of garbage such as old dilapidated furnitures, appliances, construction debris/waste, earthmound, food waste and the like shall be charged an additional garbage collection fee in the amount of Five Thousand Pesos (P5,000.00) for the first fifteen (15) kilometers and an additional amount of One Hundred Fifty Pesos (P150.00) for every succeeding kilometer per truckload or a fraction thereof.

**Section 290. Special Collection of Refuse, Permit and Additional Fee Required.** – Upon previous permits obtained from the Office of City Mayor, collection of refuse from within the compound or premises of any industrial, commercial business or other establishment may be allowed when it is convenient due to the nature of the refuse or beyond the mode of collection as prescribed by City Ordinance No. 0361-10, subject, however, to the condition that such special collection service shall be allowed only when applied for and the party or parties concerned shall make an additional service fee in the amount of Five Thousand Pesos (P5,000.00) for the first fifteen (15) kilometers and an additional amount of One Hundred Fifty Pesos (P 150.00) for every succeeding kilometer per truckload or a fraction thereof in addition to the fee schedule and that the refuse shall be contained in appropriate receptacles.

**Section 291. Disposal – Time to Place Receptacle on Sidewalks.** It shall be the duty of the occupant of every building, premises or place of business to have receptacles for garbage or rubbish placed on the outer edge of the sidewalk each day, or at the edge of the street if there is no sidewalk, at such time, not earlier than one (1) hour before collection as maybe directed by the City Environment and Natural Resources Office, that upon previous permit secured from the Office of the City Mayor, industrial, commercial or business establishments may place their receptacles outside their place of business earlier than 8:00 p.m. but not before 4:00 p.m. when such industrial, commercial, or business establishment can satisfactorily show to the City Mayor, that their closing hours are before 8:00 p.m. and that their refuse consist of rubbish only which includes waste or other used papers, pasteboards, woven materials, cutting or metallic vessels, broken glasses or porcelains or the like, subject however, to the condition that the receptacles to be used must be without leakage with appropriate cover and the design of which is approved by the City Environment and Natural Resources Office, and that when the receptacles are outside, they shall be placed on the sidewalk in a manner that they will not in any way cause obstruction to pedestrians and the free flow of traffic and that no putrefying, decaying, or odorous matter shall be placed in the receptacles.

**Section 292. Prohibition on Disposal.** - As soon as the garbage wagon or vehicle is loaded, it must be driven at once to the specified place of disposal and on no account shall it be allowed to stand in the vicinity of any human habitation, schoolhouse, or place of assembly. All such materials must be disposed of within twelve (12) hours after collection.

Human excreta shall not be disposed of through the garbage collection service of the City Environment and Natural Resources Office.

**Section 293. Imposition of Fee.** - There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

A. Financial Institutions	
1. Bank	
(a) commercial banks for each office/branch	5,000.00
(b) savings bank for each office/branch	4,000.00
2. Savings and Loan associations, pawnshops, for each office/branch	3,000.00
3. Financial and/or lending investors, money shops, for each office/branch	3,000.00
(a) Authorized dealers in foreign currencies and stock brokers	2,000.00
B. Insurance, pre-need companies, adjusters	2,000.00
C. Amusement places	
1. Club and other similar establishments:	
(a) day and night club	4,000.00
(b) night club/day club only	3,000.00
(c) cocktail lounges, bars, beer gardens, super clubs	3,000.00
(d) cabarets, dance halls, discos, music lounge, videoke, sing-along	2,000.00
2. Amusement centers and establishments with coin operated machines, appliances, amusement rides and shooting galleries, side show booths and other similar establishments with contrivances for the amusement of customer per contrivance.	100.00
3. Billiard and/or pool halls per table	500.00
4. Bowling establishments	
(a) automatic per lane	500.00
(b) non-automatic per lane	200.00
5. Cockpits	
(a) within Agdao, Matina and Buhangin area	6,000.00
(b) all other places/areas	3,000.00
6. Casinos	8,000.00
7. Circuses, carnivals, and the like	3,000.00
8. Golf links and/or ranges	3,000.00
9. Gymnasiums	2,000.00

10.	Membership clubs, association or organization:	
	a. serving food, drinks and lodging facilities	2,000.00
	b. serving food, drinks without lodging facilities	2,000.00
11.	Race track, coliseum or similar establishment	3,000.00
12.	Resorts and other similar establishments	3,000.00
13.	Sauna baths and message clinics per cubicle	100.00
14.	Skating rink	2,000.00
15.	Stadia, sports complexes	3,000.00
16.	Theaters or cinema houses with seating capacity of	
	a. more than two thousand persons	5,000.00
	b. 500 to 2000 persons	3,000.00
	c. less than 500 persons	2,500.00
17.	Pelota courts, tennis courts and other similar in nature	1,000.00
D.	Aircraft and water craft companies per office	3,000.00
E.	Funeral parlors	
	1. With embalming establishment and depositing of corpses in their funeral parlor by rendering funeral services by any kind of transportation	5,000.00
F.	Hotels, motels, apartels, pension inns, drive inns, boarding houses, dormitories, dwelling and other spaces for lease or for rent.	
	1. Hotels	
	a. five star per room	
	Ø single bed	50.00
	Ø double bed	100.00
	Ø suite	150.00
	b. four star per room	
	Ø single bed	30.00
	Ø double bed	60.00
	Ø suite	100.00

	c. three star per room	
	Ø single bed	30.00
	Ø double bed	40.00
	Ø suite	60.00
	2. Motels and drive inns per room	50.00
	3. Hotels, apartels, pension inn	
	a. with air condition per room	
	Ø single bed	40.00
	Ø double bed	50.00
	b. without air condition per room	
	Ø single bed	30.00
	Ø double bed	40.00
	4. Boarding houses, lodging houses, dormitories per bed space (bed capacity)	30.00
G.	Private hospitals and medical clinics with bed capacity	
	a. less than 50 persons	2,000.00
	b. 50 to 100 persons	3,000.00
	c. 101 to 150 persons	3,500.00
	d. 151 to 200 persons	4,000.00
	e. 201 to 300 persons	4,500.00
	f. more than 300 persons	5,000.00
	g. animal hospital and others	1,000.00
H.	Lumberyard	
	1. Lumberyard without machinery:	
	a. with a yard for deposit of lumber having a space of more than 1,500 sq.m.	1,200.00
	b. with a yard for deposit of lumber having a space of more than 1,000 sq.m but not over 1,500 sq.m.	1,000.00
	c. with a yard for deposit of lumber having a space of more than 500 sq.m. but less than 1,000 sq.m.	800.00
	d. with a yard for deposit of lumber having a space of less than 500 sq.m.	500.00

I. Exporter/Importer	1,200.00
J. Manufacturers, producers and processors	
a. Factory	
Ø with an aggregate area of 1,000 sq.m. or more	5,000.00
Ø with an aggregate area of 500 but less than 1,000 sq.m.	4,000.00
Ø with an aggregate area of 200 sq.m. or more but less than 500 sq.m.	3,500.00
Ø factory with an aggregate area of 100 sq.m. or more but less than 200 sq.m.	3,000.00
Ø area of 50 sq.m or more but less than 100 sq.m.	1,500.00
Ø less than 50 sq.m. - P720.00	1,000.00
b. Principal/branch or sales office with an aggregate area of:	
Ø factory within the locality	
• 1,000 sq.m. or more	3,000.00
• 500 or more but less than 1,000 sq.m.	2,500.00
• 200 or more but less than 500 sq.m.	2,000.00
• 100 or more but not less than 200 sq.m.	1,500.00
• 50 or more but not less than 100 sq.m.	1,000.00
• Less than 50 sq.m.	800.00
Ø factory is outside the locality	
• 1,000 sq.m. or more	3,000.00
• 500 or more but less than 1,000 sq.m.	2,500.00
• 200 or more but less than 500 sq.m.	2,000.00
• 100 or more but not less than 200 sq.m.	1,800.00
• 50 or more but not less than 100 sq.m.	1,500.00
• Less than 50 sq.m.	1,500.00
c. Other producers such as duckery, poultry, garden and those not covered by (a) & (b)	

Ø commercial	1,000.00
Ø backyard	500.00
K. Brewers, distillers, compounders and public eating places with an aggregate area of:	
• 1,000 sq.m. or more	5,000.00
• 500 or more but less than 1,000 sq.m.	4,000.00
• 200 or more but not less than 500 sq.m.	3,000.00
• 100 or more but not less than 200 sq.m.	2,500.00
• 50 or more but less than 100 sq.m.	1,500.00
• Less than 50 sq.m.	1,000.00
L. Storage	
Ø storage of alcohol Ø cold storage;	500.00
• refrigerating cases with less than 5 cu.m.	600.00
• having an area of more than 1,000 but less than 1,500 sq.m.	800.00
• with a total capacity of 51 sq.m. or more	1,500.00
Ø motor oil storage	500.00
M. 1. Gasoline service filling stations	
Ø having an area of 1,500 sq.m. or more	2,500.00
Ø having an area of more than 1,000 but less than 1,500 sq.m.	2,000.00
Ø Having an area of 1,000 sq.m. or less	1,500.00
Ø Curb Pumps and filling stations	600.00
M. 2. Other combustible materials storage	
Ø Over 5,000 kilos	800.00
Ø Resin over 3,000 to 5,000 kilos	600.00
N. Supermarkets, department stores, independent wholesalers, distributors, repackers and retailers, with an aggregate area of:	

• 1,000 sq.m. or more	5,000.00
• 500 or more but less than 1,000 sq.m.	4,000.00
• 200 or more but less than 500 sq.m.	3,000.00
• 100 or more but less than 200 sq.m.	2,000.00
• 50 or more but less than 100 sq.m.	1,200.00
• Less than 50 sq.m.	800.00

O. Institution of Learning

Universities, colleges, schools and educational or vocational institutions based on the total semestral enrollment as follows:

• 30,000 enrollees or more	5,000.00
• 20,000 enrollees or more but less than 30,000	4,000.00
• 10,000 enrollees or more but less than 20,000	3,000.00
• 5,000 enrollees or more but less than 10,000	2,500.00
• 1,000 enrollees or more but less than 5,000	2,000.00
• Less than 1,000 enrollees	1,500.00

P. Owners or operators of business establishments rendering services

a. Business office of general contractors (building specialty engineering, manpower, service/employment agencies, private detective agencies, advertising agencies, with an aggregate area of:

• 1,000 sq.m. or more	4,000.00
• 500 or more but less than 1,000 sq.m.	3,000.00
• 200 or more but less than 500 sq.m.	2,000.00
• 100 or more but less than 200 sq.m.	1,500.00
• 50 or more but less than 100 sq.m.	800.00
• Less than 50 sq.m.	600.00



b. Other contractors/business establishments engage in offering services for fee such as millers, printers, publishers, dancing tutorial schools and other similar establishments not herein expressly provided with an aggregate area of:		
• 1,000 sq.m. or more		
• 500 or more but less than 1,000 sq.m.		4,000.00
• 200 or more but less than 500 sq.m.		3,500.00
• 100 or more but less than 200 sq.m.		3,000.00
• 50 or more but less than 100 sq.m.		2,000.00
• Less than 50 sq.m.		1,000.00
		600.00
Q. Terminal garage for bus, taxi and other public utility vehicles		
Except those used for home garage:		
• With an area of 2,000 sq.m. or more		
• With an area of 700 or more but less than 1,000 sq.m.		4,000.00
• With an area of 500 or more but less than 700 sq.m.		3,000.00
• With an area of 300 or more but less than 500 sq.m.		2,000.00
• With an area of less than 300 sq.m.		1,600.00
		1,300.00
S. Vendors, peddlers, ambulant vendors except delivery trucks or vans		
		200.00
T. Electric and power companies		
Ø Main branch office or each power plant		
Ø Every branch office thereof		4,000.00
U. Liquified petroleum		3,000.00
Ø Gas dealers		
• Marketer		
• Dealers		500.00
		300.00

## V. Market stallholders

Ø Public markets for each stall

Ø Private market for each stall

300.00

Stall holders with more than five sq.m. and/or rendering special services such as: pawnshop, appliance stores, banks and other similar establishments, shall be included under the terms stallholders and levied garbage service charges in accordance with the pertinent provision herein.

300.00

## W. Media facilities

Ø Newspaper, books or magazine publications:

- Daily newspapers
- Weekly magazines
- Books and other magazine publications

800.00

500.00

Ø Radio stations

300.00

Ø TV stations

500.00

## X. Communication companies

800.00

Ø Telegram, teletype, cable and wireless communications companies, etc.

- Main branch office
- Every branch/stations thereof

4,000.00

Ø Telephone companies

2,000.00

- Main branch office
- Every branch/stations thereof

4,000.00

## Y. Administrative office, display offices and/or officer professions

1,500.00

## Z. Film showing per day

300.00

### Z.a. Memorial Parks:

300.00

#### 1. Private Cemetery

Burial Ground

a. 1,625 lots, 5 hectares

5,000.00

b. 975 – 1,300 lots, 3-4 hectares

c. 651 – 974 lots, 2-3 hectares	4,000.00
d. 325 – 650 lots, 1-3 hectares	3,000.00
Z.b. Private Ports	1,500.00
No. of Vessels	
Z.c. Private Slaughterhouse	
Garbage Fee X No. of Heads Butchered	5,000.00
Cow	
Hog	
Goat	3.00/cow
Chicken	2.00/hog
	1.00/goat
Z.d. Buyback Center – Sq. Meter	1.00/chicken
More than 1,500 sq.m.	
1,001 – 1,500 sq.m.	
501 – 1,000 sq.m.	5,000.00
500 sq.m. and below	4,000.00
	3,000.00
Z.e. Private Haulers/Forwarder	2,000.00
Z.f. Shipping Yard – Per Sq. Meter	3,000.00
More than 1,500 sq.m.	
1,001 – 1,500 sq.m.	
501 – 1,000 sq.m.	4,000.00
	3,000.00
Z.g. Carwash	2,000.00
All other business trades or occupation not included in the foregoing section	1,000.00
Special Collection of voluminous garbage from establishments, companies, vessels and aircrafts	150.00
Environmental Solid Waste Management Certificate	5,000.00 for the first 15 kilometers and an additional amount of One Hundred Fifty Pesos (P150.00) for every succeeding kilometer per truckload
Residential Including Subdivisions and Condominiums: Imposition of garbage fees shall be computed on the basis of the floor area of the buildings and structures, on or before the end of each month as follows:	500.00

One Hundred (100) Square Meters and Above

Below One Hundred Square Meters at Twenty Pesos 100.00/month

50.00/month

Which shall be paid by the actual occupants of the building or structure on a monthly basis, provided however, that actual occupants of buildings and structures who are living below poverty line as certified to by the City Social Services and Development Office (CSSDO) shall be exempted from the payment of Residential Garbage Fees.

A surcharge of 10% per annum shall be imposed on any or all amounts on residential garbage fees that are due and payable.

Z.h. Tipping Fee	3.00 /kilo
Z.i. Inspection Fee shall be imposed if the owner requests inspection for Land Use Conformity	500.00
Z.j. Constructions (per City Ord. No. 230 s. 1991)	
1. Construction of Office	225.00
2. Construction of Offices (Providing Labor only)	225.00
3. Residential Buildings (100 sq. m.)	75.00
4. Commercial Buildings (200 sq. m. and below)	375.00
	and P1.00 per sq.m. in excess of 200 sq. m.
5. Industrial Buildings (300 sq.m. and below)	450.00
	and P1.00 per sq. m. in excess of 300 sq. m.
6. Repairs / Renovation/Alterations	2.00 per sq.m.
7. Demolition/Fencing	150.00

**Section 294. Time of Payment.** - Unless provided in this Code, the annual garbage fees prescribed in this Article shall be paid to the City Treasurer by the owner or operator of the business establishment therein on or before the twentieth (20<sup>th</sup>) day of January of every year.

In the case of Residential Garbage Fees prescribed in this Code, the same shall be paid to the City Treasurer or his duly authorized deputies. The City Treasurer may designate the barangay treasurer as his deputy to collect such fees. In case a bond is required for the purpose, the city government shall pay the premium thereon in addition to the premiums of bond that may be required as prescribed under the Local Government Code. It is understood that the barangays from which the residential garbage fee is collected, shall be entitled to a share of fifty percent (50%) from the total amount collected, which share shall be remitted to the barangays concerned after deducting any or all expenses.

**Section 295. *Garbage service charges for multiple businesses.*** - Where two or more kinds of business subject to garbage service charges are conducted in the same place or establishments by the same owner/operator, the charge to be collected shall be that of the business which has the highest rate, plus ten percent (10%) thereof.

Manufacturers, producers, maintaining or operating principal offices, factories and/or sales office in the same premises, for purposes of collection of the garbage service charges, shall pay based on the total aggregate area of such business at a rate prescribed under Section 278(J) of this Code.

**Section 296. *When a building is used both for residential and commercial purposes.*** - When a building is used both for Residential and Commercial purposes, the rate for commercial purposes shall be applied.

**Section 297. *Administrative Provisions.***

(a) For purposes of the imposition of fees, these charges shall only be collected in areas that are serviced by the City Government to be determined by the CENRO and the City Treasurer.

(b) The owner or operator of the aforementioned business establishments shall provide for his premises a separate container for each type of waste, which shall be disposed according to City Ordinance 0361-10, Series of 2010.

**Section 298. *Penal Provision.*** - Any person who violates the provision of Section 278 of this Article shall, upon conviction, be punished with a fine not exceeding Five Thousand Pesos (P 5,000.00) and/or imprisonment not exceeding one (1) year.

**Article Four. - Guidelines for the Establishment of Privately-owned Public Markets in the City of Davao; and Providing Penalties for Violations Thereof; and for Other Purposes**

**Section 299. *General Provisions:***

(1) The operator must obey the legal order of the duly constituted authorities and comply with all the requirements in accordance with existing laws, ordinances, rules and regulations, relative thereto.

(2) The privately-owned public market operation shall be duly authorized by the Sangguniang Panlungsod of Davao City.

(3) The market site must be within the allowable uses under the Zoning Ordinance of the City.

(4) The site of such private market shall not be less than five (5) kilometers from any existing public markets, within the City of Davao.

(5) The market shall have patronage of at least Fifty Thousand (50,000) to One Hundred Thousand (100,000) consumers in the area where it is established.

(6) The Applicant/Operator must secure building permit and pay appropriate fees thereof, before starting the construction of the market building.

(7) The market site must have an adequate area for parking space and expansion which must be contiguous to the market site applied for.

(8) The market premises shall be open to government inspection and supervision at any reasonable hour of the day or as may be required by circumstances, by the City Mayor or his duly authorized representatives.

(9) That the rates of market fees and stall/booth rentals or charges imposed in the market must not exceed the existing government-operated market fees and stall rentals or charges.

(10) Sanitation and health laws, rules and regulations must be strictly observed and complied with.

(11) The market operator must secure the proper business permit/license and pay the required taxes and fees upon approval of his authority.

(12) The market operator must require each stall or booth holder to secure his/her business permit or license and pay the required taxes and fees.

(13) The market operator must provide a public weighing scale that is accurate and properly calibrated by the City Treasurer's Office.

(14) No part of the building must be used as a residence of any vendor or lessee, except as an office only of the operator, to maintain sanitation and avoid trouble and disorder.

(15) The applicant/operator must see to it that the sidewalk and passageway shall not be utilized for vending purposes so as not to obstruct vehicular and pedestrian traffic.

(16) The market operators shall maintain a complete record of fish and meat entries in the market as required by the City Treasurer's Office for taxation and report purposes, in the following form:

<u>Name of Vendor</u>	<u>Variety</u>	<u>Fish/Meat Weight</u>
		_____ kilos
		_____ kilos

(17) Each stall in the Fish Section must be provided with running water coming from the Davao City Water District; Provided, that the Meat Section must be provided with an adequate section water coming from the DCWD;

**Section 300. Facilities.** - Facilities therein must be provided, such as, but not limited to, the following:

(1) There must be an artesian well or flowing water to cushion DCWD water interruption.

(2) A functional storm drainage system must be provided throughout the market premises.

(3) For garbage disposal system, separate containers must be provided each for the dry and wet garbage.

(4) A janitor, security guard, and a collector must be employed immediately upon the opening of the market operation; Provided, that security guards must be posted round-the-clock.

(5) Overhead Illuminations:

(a) Adequate overhead illuminations for the building premises must be provided, including the four (4) corners of the market lot; Provided that, no electricity bulb shall be lower than twenty-five (25) watts and no fluorescent lamp shall be lower than twenty (20) watts.

(b) Alleys must be adequately lighted.

- (6) Water Supply:
  - (a) Adequate potable water supply must be provided round-the-clock, for drinking purposes.
  - (b) Adequate mineral water for flushing market floors and comfort facilities must be provided.
- (7) Clean and adequate comfort rooms for each sex, properly maintained and disinfected daily.
- (8) Clean and convenient parking space.
- (9) Electric connections must be complete and proper, with adequate outlets for contingent purposes.

**Section 301. Protection for the Buying Public/Consumer.** - Safeguard must be instituted, such as:

- (1) Calibrated weighing scales must be checked by representatives of the City Treasurer.
- (2) Meat shall come from slaughterhouse authorized or permitted by the City Government, under proper government supervision – inspected and passed for HUMAN CONSUMPTION.
- (3) Adequate security services shall be provided for the safety of the public/consumers and their properties.

**Section 302. Proper and Identifiable Sectioning of Markets.**

- 1. Wet Division:
  - Fish, Meat, Vegetables and Fruits;
- 2. Carenderia Section;
- 3. Refreshment Parlors;
- 4. Variety/Sari-Sari Section;
- 5. General Merchandise and Dry Goods Section;
- 6. Miscellaneous Section;
- 7. And the market operators must provide for the dropping zone for the producers/farmers to drop their farm products.

**Section 303. Any Other Rules.** -The City Administrator and the City Health Officer shall have the authority to promulgate rules they may deem proper in the premises, in accordance with and in pursuance of law, ordinances, rules or regulations subject to the approval of the City Mayor.

**Section 304. Penal Provisions.** - Any violation of any of the provision of these guidelines shall be penalized by a fine of not more than Five Thousand Pesos (P5,000.00) or imprisonment of not more than six (6) months or both, at the discretion of the court, in addition to the revocation of the violator’s permit or license and closure of his business.

**Article Five. - Charges for Parking**

**Section 305. General Purpose.** - It shall be unlawful for any vehicle owners/drivers to park their motor vehicles in designated city streets of Davao, without paying corresponding parking fees, as enumerated in the succeeding sections;

**Section 306. Imposition of Fee.-** There shall be collected from all registered owners of motor vehicles operating in the City of Davao, annual parking fees for the use of the City owned parking area or designated streets for pay parking in accordance with the following schedule:

a. Annual Parking Rates

<u>Vehicle Type Annual</u>	
Tricycle	P 200.00
Private Cars and Service Vehicles	1,000.00
Jeepneys	1,000.00
Cargo Trucks/Delivery Vans	2,000.00
Buses	2,000.00

b. Daily Parking Rates - *(For those who will not opt to avail of the provisions under sub-paragraph [a] above).*

Vehicle Type Daily

1. For the first three (3) hours	
(a) Buses or cargo trucks	P 10.00
(b) Mini buses or jeepneys	5.00
(c) Cars	5.00
(d) Tricycles/motorcycles	2.00
2. For each succeeding hour or a fraction thereof:	
(a) Buses or cargo trucks	P 4.00
(b) Mini buses or jeepneys	2.00
(c) Cars	1.00
(d) Tricycles/motorcycles	1.00

Parking Fees prescribed in this Code shall be paid to the City Treasurer or his duly authorized deputies. The City Treasurer may deputize the barangay treasurer to collect such fees. In case a bond is required for the purpose, the city government shall pay the premium thereon in addition to the premiums of bond that may be required as prescribed under the Local Government Code of 1991. It is understood that the barangays from which the parking fee is collected, shall be entitled to a share of twenty percent (20%) from the total amount collected, which share shall be remitted to the barangays concerned after deducting any or all expenses.

**Section 307. Collected Fees.-** Parking fees collected under this Article shall accrue to the City Government of Davao and form part of the General Fund, except the share of the barangay mentioned in Section 306 of this Code.

**Section 308. Time Coverage.-** The provision of Section 306 of this Article shall be observed and enforced starting 6:00 o'clock in the morning until 9:00 o'clock in the evening, except Saturdays, Sundays and holidays.

**Section 309. Liability of Drivers and/or Owners.-**The drivers and/or owners of the motor vehicles shall be liable jointly and severally for the non-payment of parking fees.



**Article Six. - City Hospital Service Fees**

**Section 310. *Imposition of City Hospital Service Fees.*** - The following schedule of fees is hereby imposed for services of facilities rendered by the City Hospital:

	<u>Amount of Fee</u>
1. Medical Fees	
In Patient:	
Ward Room	P 450.00
Delivery Room	
Normal Delivery (excluding medicine)	5,000.00
Out-Patient Service:	
P.E. Consultation and Prescription (excluding laboratory and other specific examination)	*Free
Hypodermic, IM injection (excluding medicine)	50.00
Intravenous injection (excluding medicine)	50.00
General Surgical Dressing	50.00
Suturing of Wound	50.00
2. Dental Services:	
Extraction per tooth (including anesthesia)	80.00
Temporary filling per surface	50.00
Permanent filling per surface	50.00
Silicate cement	50.00
Composite filling	50.00
Prophylaxis	50.00
3. X-Ray Examination Fees	
Chest X-Ray (PA) AP	150.00
Thoracic – Lumbar (AP Lateral)	
APL	700.00
Lumbo – Sacral (AP Lateral)	300.00
Extremities, Long Bones, AP Lateral Hand and Wrist – AP	170.00
4. Laboratory Examination Fees:	
Blood Chemistry	
Fasting Blood Sugar	75.00
Blood Urea Nitrogen	115.00
Cholesterol	110.00
Creatinine	90.00
Uric Acid	110.00
Complete blood count	40.00
Hemoglobin/Hemotocrit Determination	30.00
Bleeding/Clotting Time	60.00

Thrombocyte Count	70.00
Parasitology Routine Stool Examination	30.00
Pregnancy Test	100.00
Blood Banking	
ABO -RH Testing (Blood Typing)	30.00
Gram Stain	50.00

**Section 311. *Time and Manner of Payment.*** - The fees herein shall be paid upon application or prior to the examination. In no case shall deposit be required in emergency cases requiring immediate attention.

**Section 312. *Exemptions.*** - Residents who are certified by the assigned City Social Services Development Officer (CSSDO) as indigent and upon approval by the City Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income does not exceed Fifty Thousand Pesos (P50,000.00) per year or the poverty line established by NEDA, whichever is higher.

### **Article Seven. Cemetery Charges**

**Section 313. *Coverage.*** - The provisions of this article shall apply to all unsold, undisposed grave lots/niches in all public cemeteries and all those that may hereafter be acquired by the City of Davao.

**Section 314. *Administration of Cemeteries.*** - The administration, operation and maintenance of all public cemeteries within the territorial jurisdiction of the City of Davao shall be under the control and supervision of the Head of the City Economic Enterprise, who shall be the Cemetery Administrator and shall see to it that the provisions of this Article are strictly enforced and complied with.

**Section 315. *Lot Classification.*** - There shall be two sections of grave lots for lease in all public cemeteries: one for children and one for adults.

**Section 316. *Lot Identification.*** - For purposes of identification and reference, lots in any public cemetery of Davao City shall be numbered consecutively with the corresponding block numbers by the Cemetery Administration, in accordance with the Sketch Plan prepared by the City Engineer's Office.

**Section 317. *Imposition of Fees.*** - There shall be collected the following rental fees for a period of six (6) years for the rental of City cemetery lots:

- A. Rehabilitated and Newly Established Public Cemetery
  - a) Rental fee for Grave Lots
    - Adult section P 13,200.00
    - Children section 5,500.00
  - b.) Compartmentalized Niches Rental Fee
    - Ground Level 7,040.00
    - Second Level 8,800.00
    - Third Level 7,920.00
    - Fourth Level 6,160.00

After the expiration of Six (6) year lease period, the remains shall be exhumed and transferred to an Ossuary under a new yearly contract which will have an Imposition Fee of Two Hundred Twenty Pesos (P220.00) and an annual renewal fee payable every January. Failure to do so will cause the exhumation of the remains and moved to a common grave.

No physical improvements shall be allowed on the lots, niches and ossuaries.

B. Pre-Rehabilitated Public Cemetery

a.) Burial Fee for Grave Lots Niche / Pantheon

- Adult section P 2,200.00
- Children section 1,100.00

b.) Annual renewal fee for Burials on Grave lots, Pantheons / Niches whose lease contract has expired are as follows:

1.) Grave Lots

- Adult section P 275.00
- Children section 220.00

2.) Niches (niches/pantheon placed on top or

*patong* burials) 275.00

c.) Burial on Grave lots and pantheon/Niches without lease contract from 2005 and

below, as follows:

1.) Grave Lots

- Adult section P 2,200.00
- Children section 1,100.00

2.) Niches (niches/pantheon placed on top or

*patong* burials) 2,200.00

3.) Exhumation of remains ( per set of bones) 500.00

**Section 318. Lease of Grave Lots.** - Lease of grave lots or cemetery spaces for burials at the Davao City public cemetery shall be per lot, in accordance with the above lot classification.

Grave lots must be leased according to the actual needs or numbers of deceased persons to be buried and shall in no case be leased, disposed of or possessed by reservation or for future use.

**Section 319. *Niche Rental.*** - Niches must be leased according to the actual needs or numbers of deceased persons to be buried and shall in no case be leased, disposed of or possessed by reservation or for future use, nor shall it be subleased.

The full rental fee of the niches in accordance with the above niche classification, as the case maybe, must be paid in advance or prior to their utilization or use.

Page 196  
Ord. No. 0291-17

**Section 320. *Perimeter Niches.*** - There shall be constructed niches for lease along the perimeter fence, except the frontage thereof, of every existing public cemetery, if feasible, and in all public cemeteries to be hereafter established in accordance with the specifications indicated in the working plan prepared by the City Engineer's Office.

**Section 321. *Niche Classification.*** - There shall be two (2) sections of niches for lease in all public cemeteries: one for children and one for adults.

**Section 322. *Niche Identification.*** - For purposes of identification and reference, niches constructed along the perimeter fence in all public cemeteries shall be numbered consecutively with the corresponding block numbers in the Cemetery Administration, as indicated in the plan of the City Engineer's Office.

**Section 323. *Time of Payment.*** -The fee shall be paid to the City Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

The fee shall not be collected in a pauper's burial, upon recommendation of the City Mayor.

**Section 324. *Place of Tombstone.*** - The lessee is required to place a grave marker and/or tombstone on the niche or on the grave within three (3) months from the date of burial in the following form:

Name Date of Birth Date of Death
--

**Section 325. *Tombstone and/or marker requirement.*** - The grave marker and/or tombstone in any public cemetery in Davao City shall be made in accordance with the approved plans and specifications prepared by the City Engineer's Office. In no case, shall the construction of niches or installation of grave markers and/or tombstone be permitted, if the same shall be made in the form other than that specified hereof.

**Section 326. *Authorized person/s to sign Contracts of Lease.*** - The City Economic Enterprise, representing the City Mayor, is hereby authorized to sign, for and in behalf of the City Government of Davao, all contracts of lease which shall, among others include the name of the lessee, civil status, nationality, address, relationship to the deceased, name of the deceased relative, the lot or niche classification and location, price and such other information or data as may be necessary.

**Section 327. *Duty of the Cemetery Administrator.*** - It shall be the duty of the Cemetery Administrator or the Officer-In-Charge of the cemetery administration to ensure strict compliance and observance of the above provisions, before releasing the lots/niche for lease or the installation of the corresponding grave marker or tombstone therefore, as the case may be.

Page 197  
Ord. No. 0291-17

**Section 328. *Penalty.*** - Failure to pay the rental fee within the time provided by this Article shall subject the lessee to pay a surcharge of twenty-five percent (25%) and an interest of fourteen percent (14%) per annum based on the unpaid amount until the same shall have been duly paid.

**Section 329. *Administrative Provisions.***

(a) As used in this Article, City Cemetery shall refer to the lot owned by the City Government.

(b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.

(c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.

(d) In addition to the burial permit, a certificate of death issued by the attending physician or City Health Officer; or, if no medical officer is available, by the City Mayor, City Administrator, or any member of the Sangguniang Panlungsod shall be required.

(e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the City Mayor, upon recommendation of the City Health Officer.

(f) In case a lessee intends to renew the lease after its termination, he must inform the City Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefore.

(g) It shall be the duty of the City Treasurer to prepare and submit to the City Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The City Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.

(h) The City Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Panlungsod.

**Article Eight. - Regulation on the Operation and Supervision Fee  
on Funeral Parlors, Privately-Owned Public  
Cemeteries and Memorial Parks**

**Section 330. *Authority to Operate Funeral Parlors, Privately Owned  
Public Cemeteries and Memorial Parks.***

(a) The Sangguniang Panlungsod may grant the establishment and operation of funeral parlor, privately owned public cemeteries and memorial parks for a period of not exceeding twenty-five (25) years. Existing covered establishment shall automatically be granted permits to operate subject to the conditions the Sangguniang Panlungsod may adopt for their operations.

(b) Privately-owned public cemeteries and memorial parks shall allocate ten percent (10%) of their total land areas common burial ground on which no fee or charge may be collected except the amount of One Hundred Pesos (P100.00). The remains of the interred person may be exhumed after five (5) years to give way to other who may be buried in the same way. The bones after exhumation shall be placed on plastic bags with identification of the dead and shall be stored in a bones warehouse for final disposition by their living relatives.

Page 198  
Ord. No. 0291-17

All private cemeteries and memorial parks shall submit annually their burial lot/lot plans and list of interred persons and their dates of burial, exhumation or transfer to the City.

(c) Funeral procession shall be made in coordination with the City Transport and Traffic Management Office.

(d) The rates of fees and charges including the sale/lease of niches, memorial lots and related services by funeral parlors, public cemeteries and memorial parks shall be approved by the Sangguniang Panlungsod.

**Section 331. Payment of Supervision Fee.** - The operation and management of funeral parlors and private cemeteries and memorial parks shall be under the supervision of the City Health Officer and the owners thereof shall pay an annual supervision fee of One Thousand Pesos (P1,000.00).

**Section 332. Administrative Provision.** - All funeral parlors, private/public cemeteries and memorial parks shall strictly follow the provision of national laws and issuances and the City Ordinance relative to the care and disposition of dead persons such as:

- a) No remains shall be buried without a death certificate signed by the attending physician.
- b) The death certificate must be submitted to the City Civil Registrar within forty-eight (48) hours after death.
- c) Graves must at least be one and one-half (1 ½) meters deep.
- d) In cases of death resulting from crime or violence, the remains cannot be buried without permission from the City Prosecutor or any government official authorized by law.
- e) Except when required by legal investigation or when permitted by City Health authorities, no unembalmed remains shall stay unburied longer than forty-eight (48) hours after death.
- f) When the cause of death is a dangerous communicable disease, the remains must be buried twelve (12) hours after death, the cadaver shall not be taken to any place of public assembly and only the adult members of the family of the deceased may be permitted to attend the funeral.
- g) Unclaimed remains shall be buried at the expense of the City Government or may be delivered to medical school or scientific institution upon authority of the City Health Officer.
- h) Disinterment or exhumation may only be permitted after a period of five (5) years.
- i) For death caused by dangerous communicable disease, disinterment may be granted after five (5) years.
- j) The City Health Office may allow earlier disinterment with approval from the City Mayor.
- k) Cremation may only be undertaken with the approval of the City Health Officer and the rules and regulations that may be issued for the purposes.

## **Article Nine. - Rental Fee on Mineral Lands**

**Section 333. *Collection of Fee.*** - There shall be collected an annual rental fee from the lessee of mineral lands in this City for the exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:

Page 199  
Ord. No. 0291-17

On coal-bearing public lands

Five Pesos (P 5.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and

Ten Pesos (P 10.00) per hectare or fraction thereof for each and every year thereafter during the lease period.

On public lands bearing quarry resources

Fifty Pesos (P50.00) per hectare or fraction thereof for each and every year during the lease period.

On all other mineral lands containing metallic or non-metallic minerals under existing mining laws and decrees.

Ten Pesos (P10.00) per hectare, or a fraction thereof for each and every year during the lease period.

Five Pesos and 50/100 (P5.50) per hectare or fraction thereof for each and every year for the first ten (10) years; and

Eleven Pesos (P11.00) per hectare or fraction thereof for each and every year thereafter during the lease period.

On public lands bearing quarry resources

Fifty-five Pesos (P55.00) per hectare or fraction thereof for each and every year during the lease period.

On all other lands containing metallic or non-metallic minerals under existing mining laws and decrees.

Eleven Pesos (P11.00) per hectare, or a fraction thereof for each year during the lease period.

**Section 334. *Time of Payment.*** - The rental fee shall be paid in advance to the City Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

## **Article Ten. - Occupation Fee for Mining Claims**

**Section 335. *Collection of Fee.*** - There shall be collected an annual application fee on locator, holder or occupant of mining claim in the amount of Two Thousand Two Hundred Pesos (P2,200.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

**Section 336. *Time of Payment.*** - The fee shall be payable to the City Treasurer on the date of registration of the mining claim and on the same date every year thereafter, until the lease covering the mining claim shall have been granted.

**Section 337. Administrative Provision.** - The City Treasurer shall keep a list of all registered mining claims indicating therein the name of locators, area in hectares and date of registration.

**Article Eleven. - Regulation in the Establishment, Classification,  
Administration, and Operation of Government-owned/  
Operated Public Market**

Page 200

Ord. No. 0291-17

**GENERAL PROVISIONS**

**Section 338. Coverage.** - This Ordinance shall govern the establishment, classification, administration and operation of government-owned/operated public markets in the City of Davao and the imposition and collection of reasonable market rentals, fees and charges for occupancy and use thereof;

**Section 339. Authority to Establish Public Markets.** - The City of Davao, pursuant to existing laws and legal procedures, shall have the authority to establish, maintain and operate public markets within its territorial jurisdiction;

**Section 340. Market Section.** - City Public Markets shall be divided into various sections to facilitate an efficient administration thereof.

- a. Meat Section – refers to an area where all kinds of meat such as pork, beef, and goat, whether fresh, frozen or processed.
- b. Dressed Chicken Section – refers to an area where dressed chicken and other poultry meat products are displayed and sold.
- c. Fish Section – refers to an area where all seafoods or marine products, such as including but not limited to fish, shrimps, crabs, mussels, clams, oysters, lobsters and seaweeds, whether fresh or frozen, are displayed and sold.
- d. Vegetable and Fruit Section – refers to an area where all vegetables, fruits, root crops, spices, food condiments, and other agricultural products, whether fresh or processed, are displayed and sold.
- e. Variety or Groceries Section – refers to an area where all items other than specified under a, b and c, but not limited to, groceries, toiletries, dairy products, household products and other basic commodities, are displayed and sold.
- f. Rice, Corn and other Cereals Section – refers to an area where all variety of rice and corn including feeds are displayed and sold.
- g. Food Court/Eatery Section – refers to an area where all ready to eat food and beverages are sold for public consumption with provision for dining area such as catteria, refreshment parlors and cafeterias.
- h. Dry Goods Section – where all dry goods such as clothing, housekeeping, and farm materials, gardening tools, kitchen utensils, appliance and others, are displayed and sold.
- i. Cold Storage Section – refers to an area offering refrigeration service and sale of ice in whatever form is made.
- j. Miscellaneous Section – where all goods and services not classified above are sold to the public, such as but not limited to parlor, clinics, spa, baid, flower shops, and business center. Provided, however, that any vendor who wants to engage in a line of business not expressly mentioned herein shall secure first the approval of the Market Committee.



- k. Livestock Section – a space in the market where small live farm animals are allowed to be displayed and sold such as pigs, goats, chicken and other small farm animals.

No vendor shall be allowed to sell, display or offer goods or services that are not included, or among those goods or services authorized to be sold or offered in the specific market section, where his stall or space belongs.

Page 201  
Ord. No. 0291-17

The numbering, re-sectioning, or additional designation or identification of another section in the public market shall be the responsibility of the Market Committee.

### **SUPERVISION AND CONTROL**

**Section 341. *City Administrator.*** - The City Administrator or his duly authorized representative shall exercise direct and immediate supervision, administration and control over government-owned/operated public markets and the personnel thereof, including those whose duties concern the maintenance, upkeep, peace and order of the market premises, except Revenue Collectors, in accordance with laws, local ordinance and other rules and regulations pertinent thereto.

**Section 342. *Market Supervisor.*** - There shall be a Market Supervisor, who, under the direct supervision and control of the City Administrator or his duly authorized representative, shall have supervision and control over government-owned/operated public markets as well as those that may still be established. The said Market Supervisor shall also have full control of the administrative direction of all personnel, except Revenue Collectors and other personnel directly involved in the collection function under such markets and shall enforce the provisions of this Article and other rules and regulations governing the operation of Public Markets.

### **Duties and Responsibilities:**

- a. Implements and executes the plans and policies of the City Administrator or his duly authorized representative in the operation of all city-owned/operated public markets which normally include sanitation, cleanliness, security, order and deportment inside the market premises.
- b. Executes and implements directive and policies emanating from the City Administrator or his duly authorized representative pertaining to the operations of city-owned/operated public markets within his/her respective jurisdictions which normally include sanitation, cleanliness, security, order and conduct inside the market premises and its immediate environs.
- c. Sees to it that all stallholders are provided with the corresponding official receipts and prescribed cash tickets, respectively, for the stalls or spaces occupied by them;
- d. Prepares weekly statistical data on prevailing prices of goods in the public markets, and other means of Consumer's Protection, including flea markets, for the information of the City Administrator or his duly authorized representative.

- e. Supervises and evaluates the activities and performance of all subordinate market personnel except market collectors and other personnel involved in the collection functions, and investigates complaints effecting their public performances and attitudes.
- f. Manages the maintenance and efficient utilization of all market properties; facilities and supplies.

Page 202  
Ord. No. 0291-17

- g. Sees to it that foods and other related products sold at the markets are fit for human consumption.
- h. Strictly implements that meat or carcasses for sale or disposal at the markets must be slaughtered at the city-owned slaughterhouse/s or any National Meat Inspection Service (NMIS) approved slaughterhouse/s and must be properly stamped or branded and issued with a Meat Inspection Certificate (MIC).
- i. Performs such other functions and duties that maybe assigned by the City Administrator or his duly authorized representative.

**Section 343. *Market Inspector/s.*** - There shall be a Market Inspector/s for each city-owned or operated public market who shall be the staff-arm of the Market Supervisor.

**Duties and Responsibilities:**

- (a) Inspects the Cash Tickets or Official Receipts issued to ambulant/transient and regular vendors;
- (b) Inspects the sanitary conditions and upkeep of the Markets;
- (c) Assists the Market Supervisor whether all sanitary rules and regulations of the market are complied with;
- (d) Reports to the Market Supervisor any deficiencies found during the inspection;
- (e) Assists the Market Supervisor to ensure that food and other related products sold at the market are fit for human consumption;
- (f) Assists the Market Supervisor that only meat or carcasses for sale or disposed at the market must be slaughtered at the city-owned slaughterhouse/s or any National Meat Inspection Service (NMIS) approved Slaughterhouse/s and properly stamped or branded and issued with a Meat Inspection Certificate (MIC);
- (g) Performs such other functions and duties that maybe assigned by the Market Supervisor.

**Section 344. *Market Guard/s and Other Personnel.*** - All market guard/s and other personnel as may be deemed shall be appointed in accordance with the existing civil service rules and regulations.

**MARKET GUARD/S -Duties and Responsibilities:**

- (1) Ensures the protection and safety of all government properties inside the premises of the market and its immediate surroundings;
- (2) Assists the Market Supervisor in the maintenance of peace and order in the market and apprehend those who violate the same;

Page 203  
Ord. No. 0291-17

- (3) Assists the Market Supervisor and Market Inspector to ensure that meat or carcasses for sale or disposal at the market is properly stamped or branded and with a Meat Inspection Certificate (MIC);
- (4) Performs such other functions and duties that maybe assigned by the Market Supervisor.

**Section 345. *Wearing of Uniforms.*** - All market personnel shall be required to wear the prescribed uniform provided by the City.

**Section 346. *Carrier (Cargadores) in the Public Market.*** - A carrier in any city public market must be a Filipino citizen, of good moral character, as certified by the Barangay Captain of the Barangay where he resides and is registered as such in the Office of the Market Supervisor. Each carrier shall be provided by the Market Supervisor with registration certificate and identification card that which he shall wear conspicuously while working.

### **CLASSIFICATION AND COLLECTION OF FEES**

**Section 347. *Classification of Public Markets.*** – For the purpose of this Code, city-owned and/or operated public markets are hereby classified into:

- Class A – Those with an average monthly income of P 450,000.00 or more during the preceding six (6) months.
- Class B – Those with an average monthly income of P300,000.00 or more but not more than P 450,000.00 during the preceding six (6) months.
- Class C – Those with an average monthly income of P 150,000.00 or more but not more than P300,000.00 during the preceding six (6) months.
- Class D - Those with an average monthly income of less than P150,000.00 during the preceding six (6) months.

The "**Average Monthly Income**" refers to the total amount collected by the City Treasurer from the Market Vendors for the use of the booth/stall or booths/stalls or spaces they are occupying and all other income derived from market operations, excluding the amount for electric and water bills paid by the vendors/occupants.

The City Treasurer upon consultation with the City Administrator or his duly authorized representative, is hereby empowered to classify the City Government-owned and/or operated public markets immediately upon approval of this Ordinance in accordance with the aforestated classifications and taking into account also its revenue

and profit potentials. Subsequent reclassifications may be on the basis of the preceding six (6) months collections but not more than once a year.

**Section 348. Market Rental Fees, Other Charges.** - Monthly rental fees of market stalls/booths are based on the area in square meters used and occupied by vendors. In case there is an extension to the regular stall, the rate of fees to be imposed shall be 20% of the rate of the regular stall. However, in case of advertising fees, the

Page 204  
Ord. No. 0291-17

same shall be computed on the size of advertising collaterals, the rate of which is fixed and computed on a daily basis depending upon the market classification in accordance with the following rates:

**RATES OF MARKET FEES**

	<u>Market Rental Fees</u>			
	<u>Per Square Meter Per Day</u>			
	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>
1. Meat	P40.00	P28.50	P 17.00	P13.50
2. Dressed Chicken and other poultry products	36.00	26.50	16.00	13.00
3. Fish	38.00	25.50	15.50	12.00
4. Vegetables and Fruits	16.00	10.80	6.80	5.40
5. Variety or Groceries	16.00	10.80	6.80	5.40
6. Rice, Corn, other cereals,	16.00	10.80	6.80	5.40
7. Food Court/Eatery	16.00	10.80	6.80	5.40
8. Dry Goods	16.00	10.80	6.80	5.40
9. Cold Storage	16.00	10.80	6.80	5.40
10. Advertisements, including headers, banners, awnings and other materials	16.00	10.80	6.80	5.40
11. Miscellaneous and all other Permanent stalls/booths special services not subject to any particular market fee but shall pay rental fees for occupancy	16.00	10.80	6.80	5.40

That for better located stall/stalls or booth/booths such as those facing the street or those corner booth/stalls, the following will be added to the above-prescribed fees, as follows;

- 1. Front corner stall/ stalls or booth/booths 20% of the rates imposed
- 2. Front stall/stalls or booth/booths 15% of the rates imposed
- 3. Inside corner stall/stalls of booth/booths 10% of the rates imposed

There shall be an automatic increase of fifteen percent (15%) effective 2018 and every four (4) years thereafter to be computed based on the existing rates of fees to the increasing cost of maintenance and operations.

There shall be collected from persons, corporations, partnerships or entities offering for sale merchandise in jeepneys, pick-ups, trucks, bancas, fishing boats or any other conveyances including wholesalers and suppliers parked or displayed at or within the vicinities of the public markets or in other places within the territorial jurisdiction of the City of Davao, the following rates:

	<u>RATE OF FEES</u>
a) For rice, corn, sugar, or similar commodities placed in sacks, per sack	P 4.00
b) For "mongos", beans and ginger placed in sacks, per sack	8.00
c) For pigs (large) 80 kilos or more, per head	20.50
d) For pigs (medium) size 50 kilos or more, but less than 80 kilos, per head	12.50
e) For pigs (small) size less than 50 kilos, per head	8.50
f) For goats, sheeps etc., per head	8.50
g) For chicken, ducks, or fowls, per head	1.00
h) For fresh eggs, per dozen	1.00
i) For vegetables, placed in big baskets ( <i>bucag</i> ), per basket	8.50
j) For fruits placed in big baskets ( <i>bucag</i> ), per basket	8.50
k) For one jeepney, pick-up load of vegetables and/or fruits	208.00
l) For one truckload of vegetables and/or fruits	416.00
m) For every kilo of fish, seafood and/or marine products brought into the vicinities of the public markets or in other places within the territorial jurisdiction of the City of Davao by Producers, Distributors or Wholesalers	P0.88 per kilo
n) For one truckload of charcoal, scrapped iron, firewoods, copra and all other similar goods/commodities/merchandise not subject to any particular fee above prescribed.	418.00

That goods and commodities delivered to stalls, markets booths/holders and tiendas to replenish their stocks, covered by invoices of duly licensed merchants are exempted from the provisions of this Article.

**Section 349. Market Fees for Ambulant/Transient Vendors.** - Market fees for the occupancy of market premises by Ambulant/Transient Vendors are hereby fixed as follows:

<u>Markets</u>	Rate of Fees per square meter or fraction thereof per day	
Class A	P	8.00
Class B		6.00

Class C	4.00
Class D	2.00

Which shall be due and payable daily; *provided* that space occupancy shall in no case exceed an area two (2) square meters and shall be limited only to areas not earmarked and/or utilized as passage and/or entrance to the market building. That no structure of any kind or nature, temporary or otherwise, shall be put up or constructed by ambulant/transient vendors.

Page 206  
Ord. No. 0291-17

That with respect to vendors who built and constructed their own structures at their own expense prior to the effectively of this ordinance, they shall be subject to the same rate of fee as imposed above for ambulant or transient vendors. However, an additional fee equivalent to twenty percent (20%) of the prescribed applicable rate shall be imposed for better located spaces in front, front corner and inside corner areas until such time the government shall have been able to provide them with appropriate buildings/structures or stalls.

That the abovementioned vendors who constructed their own structure are not allowed to transfer their right of possession over the stall/booth to any person, except by succession, and if they are no longer interested to do business thereon, they must surrender the possession of the same to the Market Committee.

**Section 350. Time for Payment / Penalties for Delinquency.** - The monthly rentals for market stalls shall become due and payable within the first twenty (20) days of the month. Failure to pay the rental within the period required herein shall subject the Lessee/Occupant to a surcharge of twenty-five percent (25%) of the amount of the rental fee plus an interest of two percent (2%) per month but not to exceed thirty-six (36) months.

The City Treasurer or his duly authorized representative shall issue an official receipt as evidence of payment of the monthly rental fee under the name of the awardee or transferee only as previously approved by the Market Committee.

A cash ticket shall be issued to an ambulant vendor and his name and specific location on the market premises shall be written at the back thereof. The cash ticket shall be good only for the space of the market premises to which the vendor is assigned. The cash ticket issued shall be torn in half by the market inspector, one-half given to the space occupant or vendor and the other half to be retained by the market inspector who shall deliver the same to the market supervisor for counterchecking against the records of the market collector of cash tickets issued.

**Section 351. Occupancy Fee for Awardee.** - Upon the award of any market stall/booth, the awardee shall be required to pay the hereunder rates:

		Occupancy Fee per stall/booth Depending on Market Classification			
		<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>
Meat Section	P	4,000.00	2,900.00	1,700.00	P1,400.00
Dressed Chicken		4,000.00	2,900.00	1,700.00	1,400.00
Fish Section		3,200.00	2,300.00	1,360.00	1,100.00
Vegetables and Fruits		2,800.00	2,000.00	1,200.00	960.00

Variety or Groceries	2,800.00	2,000.00	1,200.00	960.00
Rice and Corn	2,800.00	2,000.00	1,200.00	960.00
Food Court/Eatery	2,800.00	2,000.00	1,200.00	960.00
Dry Goods	2,800.00	2,000.00	1,200.00	960.00
Cold Storage	2,800.00	2,000.00	1,200.00	960.00
Miscellaneous	2,800.00	2,000.00	1,200.00	960.00

Page 207  
Ord. No. 0291-17

**Section 352. Transfer Fee for Transferor and Occupancy Fee for Transferee.**

(a) The awardee may relinquish or transfer his privilege over the stall/booth/space to another qualified person, after payment of Transfer Fee set forth hereunder and after complying with other requirements set by the Market Committee, viz:

	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>
Meat Section	P 50,000.00	P 35,000.00	P 21,000.00	P 17,000.00
Fish Section	50,000.00	35,000.00	21,000.00	17,000.00
Fruits and Vegetables	24,000.00	16,000.00	12,000.00	8,000.00
Rice and Corn	24,000.00	16,000.00	12,000.00	8,000.00
Groceries	24,000.00	16,000.00	12,000.00	8,000.00
Eateries and Ref. Parlor	24,000.00	16,000.00	12,000.00	8,000.00
Gen.Merchandise/Dry Goods/Varieties	24,000.00	16,000.00	12,000.00	8,000.00
Others	20,000.00	12,000.00	10,000.00	6,000.00

(b) The transferee may acquire a stall/booth/space from an awardee after complying with the requirements set by the Market Committee and after payment of the Occupancy Fee as provided for in Section 351 of this Article.

(c) In case of succession, the Transferor is not required to pay "Transfer Fee" but the Transferee or heir shall pay "Occupancy Fee" as set forth in Section 351, hereof.

**Section 353. Collection.** - Collection in the public markets of stall rentals, fees from transient vendors, fees from delivery trucks and other conveyances, Mayor's Permit fees and licenses and other fees due the City Government, shall be the responsibility of the City Treasurer. To ensure that such responsibility is properly and effectively discharged, all market collectors, including other personnel involved in collection function shall directly be under the control and supervision of the City Treasurer, for collection performance and accountability.

**AWARDING OF STALLS**

**Section 354. Market Committee.** - There is created a permanent market committee to be composed of the following:

- |   |                  |
|---|------------------|
| 1. The City Administrator                       | - Chairperson    |
| 2. The City Treasurer                           | - Co-Chairperson |
| 3. The City Legal Officer or his representative | - Member         |

4. Representative of the SangguniangPanlungsod - Member
5. Representative of the Market Vendors – to be - Member  
elected by the Federation of Market Vendor’s  
Association in Davao City, and appointed by  
the City Mayor for a term of two (2) years,  
without re-appointment, unless earlier revoked for a cause.

Page 208  
Ord. No. 0291-17

The Market Committee shall have the following duties:

- a. Formulate policies, rules, regulations and guidelines for market operation and administration;
- b. Conduct periodic review of city market operations;
- c. Conduct the drawing of lots, raffle and opening of bids, for the adjudication of vacant or newly constructed stalls or booths in the City-owned Public Markets;
- d. Certify the results thereof, for the approval of the City Mayor;
- e. Adjudicate the transfer of stallholders from one section to another or from one stall to another;
- f. Recommend such measures of actions as may be necessary in the resolution of problems, in connection with the use and occupancy of stalls, booths or spaces in the City Public Markets.
- g. Decides on the revocation or cancellation of Lease Contract, closure of stall/booth/space or eviction of vendors from the stall/booth/space he occupied on the ground/s of violation of specific provision of this Code.

**Section 355. Adjudication of vacant stalls to applicant. Vacancy of stalls.**

- Vacant stall shall be leased to the applicant in the following manner:

- a.) Notice of Vacancy of the stall or booth shall be posted for a period of not less than ten (10) days prior to the date of actual award to qualified applicants to appraise the public of the fact that such stalls or booths are vacant and available for lease;

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

**NOTICE**

NOTICE is hereby given that the stall/booth, stalls/booths No. \_\_\_\_\_ Building or Pavilion No. \_\_\_\_\_ of the \_\_\_\_\_ Market is/are vacant (or will be vacant on \_\_\_\_\_, 20\_\_\_\_). Any person 21 years of age or more and is not legally incapacitated and meeting the qualifications set by the City Market Committee, desiring to lease the stall/booth or stalls/booths, shall file an application thereto on the prescribed form (copies may be obtained from the office of the City Administrator during office hours) on or before 12:00 noon of \_\_\_\_\_, 20\_\_\_\_, after which time no more applications will be entertained. In case there are more than one applicant, the award of the lease of the vacant stall/booth shall be determined thru raffle/drawing of lots, to be conducted on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ by the City Market Committee. The stall/booth or stalls/booths are in the \_\_\_\_\_ Section, and is intended for the sale of \_\_\_\_\_.



b) A non-refundable application fee of Four Hundred Pesos (P400.00) shall be collected from each applicant, to cover necessary and incidental expenses relative thereto.

**Section 356. Awardee shall personally administer his/her stall/booth/space.** - Any person, who has been awarded a right to lease a market stall in accordance with the provision of this Code shall occupy, administer and be present personally at his/her stall/booth/space. Helper/s to be employed by the stallholder may include his/her spouse, parents and children. The helper/s excepting spouses, parents

Page 209

Ord. No. 0291-17

and children, shall be registered with the Market Supervisor conformably with the latter's form. Provided that under no circumstances, said person/s shall have any commercial relation or transaction with the Lessee.

No awardee or Lessee of Market Stall/Booth/Space shall sublease the same, however, the awardee may transfer his privilege over the stall/booth/space upon approval from the Market Committee and after compliance of some requirements as provided for in this Code. A person other than the stallholder, his registered partner or helper found selling in the latter's stall/booth/space is prima facie evidence of subleasing and shall subject the stallholder to outright revocation of the lease by the City Administrator.

**Section 357. Partnership with stallholder.** - A market stallholder who enters into business partnership with any party, after he has acquired the right to lease such stall/booth/space has no authority to transfer to his partner or partners the right to occupy the stall. Provided, however, that in case of death or any legal disability of such stallholder to continue his business, the surviving partner maybe authorized to continue occupying the stall/booth/space for a period not exceeding sixty (60) days within which to wind the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall/booth/space under the provisions hereof and the spouse, parent/s son/s daughter/s of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall/booth/space concerned if he applied therefore. The partnership must exist at the time the stall/booth/space is awarded to stallholder through raffle.

**Section 358. Death of Awardee; Succession.** - If an adjudicated regular stallholder dies, or become physically incapacitated permanently for work, the surviving spouse, if living together, may succeed an adjudicated stallholder in the occupancy of the stall/booth/space thereof. Provided, however, that if the stallholder leaves no spouse, or the spouse left is physically incapacitated, any legitimate son or daughter, as the case may be, upon whom devolves the support of the family of the deceased or incapacitated stallholder, shall be the one next in line to succeed said stallholder. Provided, further, that in case of succession, such spouse, son or daughter is a citizen of the Philippines or not otherwise disqualified to apply for such stall/booth/space.

**Section 359. Limitations.**

(a) Any stallholder, transient or ambulant vendor shall not be allowed to lease or occupy more than one (1) stall/booth/space. However, he/she may be allowed one (1) more stall/booth/space in another market, but in no case, shall he/she be allowed to lease or occupy more than a maximum of two (2) stalls/booths/spaces in the entire City of Davao.

It shall be the duty of the Market Supervisor to see to it that this limitation is strictly observed. Any act discovered or found to be in violation of this limitation, shall immediately be reported to the City Administrator or his authorized representative.

(b) No stallholder/person in the City Public Markets shall construct, repair, renovate or undertake any kind of construction of stall/booth without first securing a permit therefor in writing from the City Administrator or his duly authorized representative. Stall/booth constructed/repaired or renovated, in violation of this Section, may be summarily

Page 210  
Ord. No. 0291-17

removed or destroyed by the City Administrator or his duly authorized representative or his agent and/or employee.

(c) The transferor who availed of Section 352 hereof is prohibited to participate in any raffling of stall/booth/space nor acquire the same as transferee in any City-owned public markets.

(d) The awardee, stallholder, lessee, transferee shall not be allowed to use or engaged in business on the occupied stall/booth/space other than for what it is intended or its purpose, i.e., Market Section.

(e) Any extension of the stall/booth/space may be allowed with a written approval from the City Administrator or his duly authorized representative provided that it is not more than one (1) foot of the aisle, movable, and not concrete or permanent structure except at the Rice Section wherein they may be allowed with a maximum of two (2) feet intended for rice box or display.

In case of sidewalk surrounding the market building, an extension may be allowed with a maximum of one-third (1/3) of the total length with the same requirements aforesaid hereto.

**Section 360. Appeal.** - Any applicant who is not satisfied with the adjudication made by the Market Committee of the stall/booth applied for by him, may file with the City Mayor, through the City Administrator, an appeal therefrom and the decision of the City Mayor shall become final after a lapse of fifteen (15) days.

**Section 361. Market Hours.** - All public markets may be open from 2:00 a.m. and shall be closed at 10:00 p.m. daily. However, this provision shall be observed with maximum tolerance under meritorious cases.

**Section 362. Losses/Damages/Injury of stallholders/Representative.** The City Government shall not be responsible for any loss or damage or injury which stallholders or any representative incur in the city markets by reason of fire, theft or force majeure, or by reason of their business operation. Any merchandise, goods, wares or commodities left in the City Markets after closure time shall be at the risk of the stallholders.

It shall, however, be the duty of the Market Supervisor and his subordinates, particularly, the security personnel, to exercise utmost vigilance and care to prevent any loss in the City Market and, for this purpose, the Market Supervisor and his subordinates shall have authority to apprehend and turn over to the police any person or persons caught stealing or committing any offense in the City Markets.

**Section 363. Abandoned Stall/Articles.** -Any stall/booth in any City Markets, which has been closed for thirty (30) consecutive days and no payment for at least one (1) month shall be considered abandoned and the City Administrator through the Market Committee shall automatically revoke the lease to such stall/ booth/space.

Page 211  
Ord. No. 0291-17

Any article abandoned in any city markets in violation of any provisions of this Code shall be deemed a nuisance and it shall be the duty of the Market Supervisor and his subordinates to take custody thereof. In case the articles are claimed within twenty-four (24) hours thereafter, they shall be returned to their owners upon payment of safekeeping fee equivalent to 20% of the total selling price or fair market value of the items or product being abandoned, unless, they have so deteriorated as to constitute a menace to public health, in which case, they shall be disposed of in the manner directed by the City Administrator or his duly authorized representative, who may also, at his discretion, cause the criminal prosecution of the guilty party or merely warn him/her against future violations. If the articles have not deteriorated and are not claimed within the time herein fixed, said article/articles shall be sold at public auction and the proceeds thereof, disposed of in accordance with law.

**Section 364. Peddling and Hawking.** - No person shall peddle, hawk, sell, offer or expose for sale any articles in the passageway or aisles used by buying public in any City Markets.

To avoid unjust competition, peddlers or hawkers shall not be permitted to offer for sale, in the city markets and their surroundings within a radius of two hundred (200) meters where goods are sold or exposed for sale in the stalls, or booths of said markets, neither shall they be permitted to expose or sell merchandise on sidewalks, courts (patios) or places designed and/or intended for the passage of the public to the City Markets. Market Officials and personnel and policemen detailed in the vicinity of the City Market shall exercise strict vigilance on this matter and are hereby enjoined to strictly comply with these provisions.

**Section 365. Loafing, loitering, begging and the like.** - No person, not having lawful business in or about any City Market shall idly sit, lounge, walk or lie in or about the premises of the same, nor shall any person beg or solicit alms or contribution of any kind in any city market, nor shall any person abet mendicancy by giving alms directly to mendicants in any city market.

No person shall annoy or obstruct market employees in the discharge of their duties, nor shall parents allow their children to play in or around the stalls or booths in the market premises.

Gambling or any game of chance shall be strictly prohibited within the premises of the markets.

**Section 366. Intoxicating drinks; dispensing and serving of.** - No person shall drink, serve or dispense liquor or any intoxicating drink within the premises of the City Market. Any violation thereof, shall subject to offender to the penal provisions of this

Code and his or her lease award shall at once be revoked upon the approval of the Market Committee.

**Section 367. *Weights, Measures and Reflectorized Light/Gadgets.*** - Any stallholder found violating the provisions of the Revenue Code and/or City Ordinance of the City of Davao regarding weights and measures shall, for the first offense, be required to correct any deficiency of said weights/measure, severely warned and/or reprimanded and, for the second offense, his/her stall/booth/space lease cancelled/revoked, and shall be evicted from the stall/booth/space and be perpetually barred from applying for, leasing

Page 212

Ord. No. 0291-17

and/or occupying any stall/booth/space in any public market owned and/or operated by the City Government of Davao, for which a blacklist shall be prepared. These sanctions shall be in addition to the penalties imposed by other applicable laws at the discretion of the Court.

Any stallholder is not permitted to use and/or install colored lights, gadgets, devices, colored cellophane or other means of deceit to pass on and/or make it appear that the fish, meat, vegetables and others that they are selling or dispose are fresh, new and fit for human consumption.

**Section 368. *Loose Animals.*** - No dogs or other animals be left astray in any city market. The Market Supervisor or his authorized representatives are hereby empowered to seize such stray animals and impound them in the City Pound.

**Section 369. *Removal of construction and alteration of stalls/booths.***

(a) No lessee shall remove, construct repair or alter the original structure of any stall/booth or electrical wiring or water connection without prior written permit from the City Administrator or his authorized representative.

(b) In case of approved removal on original structure of stall/booth and or restoration of electrical connection of stall/booth which source of energy is provided by the city, the stallholder shall pay a Restoration Fee equivalent to 100% of its cost to be determined by the City Engineer and Alteration Fee equivalent to 5% of its cost in case of alteration or modification.

(c) In the event the original structure is removed, altered, or modified without prior written permit or approval from the City Administrator or his duly authorized representative, the same will be restored to its original state by the stallholder at his expense.

**Section 370. *Revocation of Lease.*** –

(a) Failure to pay the rental fees within the first twenty (20) days of the month, in case of monthly payment, or for five (5) consecutive days, in case of daily payments (arkabala), shall be sufficient cause for the revocation of the lease, and/or for the ejectment of the stallholder from his/her stall/booth or space, by the City Administrator or his duly authorized representative through Market Committee Resolution and in accordance with the law on due process.

(b) The lease may also be revoked in violation of any provisions hereof and other allied laws by the City Administrator or his duly authorized representative through the Market Committee Resolution and with due process.

**Section 371. *Ejected stallholders, disqualified to participate in the Drawing of Lots.*** - Should a stallholder be ejected from his/her stall/booth for cause, as provided in this Ordinance, he/she shall be absolutely disqualified from filing another application for the lease of said stall/booth or any other stall/booth in any public market of the City.

Page 213  
Ord. No. 0291-17

**Section 372. *Prohibitions.***

(a) The peddling or sale outside the public market site or premises of foodstuffs, which easily deteriorate like fish and meat, is hereby prohibited.

(b) In no case shall anyone, stallholders or outsider/s convert the stall/booth or any portion of the market premises into temporary or permanent dwelling place where they eat, sleep and use the public market toilets and baths as their own.

Any violation of this specific provision shall subject the violator ejection from the market premises, if the violator is a stallholder and that his stall/booth shall be considered vacant and raffled and awarded to deserving applicants, conformably with this Article.

**MAINTENANCE OF CITY MARKETS**

The following provisions for the maintenance of City Markets shall be carefully and strictly observed.

**Section 373. *Cleaning of Market Premises.*** - The Market Supervisor shall see to it that the market is always clean and in an excellent sanitary condition, including the aisles, divisions, stalls, floors, walls and equipment, as well as the whole tract of land belonging to the market. The cleaning of the market premises should be done before the buyers start coming in to the market. The market building and ground should at all times be kept free from garbage and rubbish.

**Section 374. *Public Toilets and Washing Facilities.*** - Every market shall be provided with a public toilet with two compartments, one for men and another for women, and shall be kept at all times in excellent and sanitary condition. Toilets as well as the necessary and adequate washing facilities must be located near the market to enable customers to clean up.

**Section 375. *General lighting facilities.*** - Adequate general lighting facilities shall be provided in the markets. However, stallholders shall provide their own light in their respective stalls at their own expense, subject to existing regulations.

**Section 376. *Garbage Receptacles.*** - All markets shall be provided with receptacles of the fly and rat-proof type for the collection of garbage and rubbish. The receptacles shall be placed in the most conspicuous and convenient places in the market. Individual stallholders shall provide themselves with their own receptacles in order to

avoid littering in their premises. No stallholders or other persons shall place refuse on the floor, stalls or in any place other than the garbage receptacles.

**Section 377. Cooked/Raw Food Protection From Contamination.** Cooked food should be served hot and at all times protected against contamination by flies and other insects and dirt. Likewise, raw foods, such as beef, fish, etc., shall at all times be protected from flies and other insects.

**Section 378. Construction/Care of stalls/booths, tables and other fixtures.** - All foods shall be sold from stalls, booths, tables or fixtures made of or constructed according to plans or designs approved by the City Engineer and the City

Page 214

Ord. No. 0291-17

Health Officer. All fixtures should be scrubbed nightly and their surfaces kept smooth always so that food or particles thereof will not lodge in cracks or in rough places to decompose.

**Section 379. Cleaning of stalls/booths or spaces at end of business day.** At the close of each day's business and before leaving, stallholders and transient vendors shall clean their stall/booth or spaces. They shall also remove all dirty materials and place rubbish and garbage in containers placed for the purpose in the market.

**Section 380. Abandonment of perishable goods.** - Leaving of discarded or unsold highly perishable goods, such as meat, fish and other sea foods in the stall or in any place within the market premises shall be unlawful and any person found to have abandoned such goods in or about the stalls shall be liable under the penal provisions of this Code without prejudice to the revocation of the lease if the person is a stallholder.

**Section 381. Posting of Rules and Regulations.** - The Market Supervisor shall post in each city market the rules and regulations in English or Filipino or Cebuano concerning the sanitation and good order in the city markets, the manner of leasing of stalls therein, the privilege and obligations of stallholders and such other rules and regulations as he may deem necessary in the operations and maintenance of the public market. He shall furnish such stallholders with a copy in English or Filipino or Cebuano of the rules and regulations herein mentioned.

**Section 382. Penal Provisions.**

a) *Surcharges.* Any person occupying or using a space in the public market without first paying the fees herein above provided, shall be subject to the payment of market fees in an amount equivalent to three times the regular rate fixed for the space occupied. Any person occupying more space than what is duly leased to him shall pay double the regular rate for such extra space and shall remove any unauthorized extension made, if there be any, and any person who fails to pay the monthly rent within the time fixed here shall pay a penalty of twenty-five percent (25%) of the rent due plus annual interest upon the unpaid rental/fee at the rate of fourteen percent (14%) per annum from the due date until fully paid.

b) *Fines/Imprisonment.* Any violation of this Article, shall be penalized with a fine of not exceeding One Thousand (P1,000.00) Pesos or imprisonment of not more than six (6) months, or both at the discretion of the court. If the violation is committed by a juridical entity, the president or persons in charge shall be penalized.

c) *Cancellation of Lease Right and Ejectment.* Likewise, any stallholder who fails to pay the monthly or daily fees herein prescribed and such other regulatory fees mandated by other laws or ordinances or violates any provisions of this article shall be sufficient cause for the revocation of his/her lease right and his/her ejectment from the stall/booths or space so occupied. The revocation or cancellation of such lease right may be effected by the City Administrator, after observance of due process.

d) The Market Supervisor may issue a Notice of Violation/s to the Awardee, Lessee, Transferee, Actual Occupant or Transient Vendor, indicating therein the specific provision/s so violated, give reasonable time to correct or effect it and endorse or transmit to the Market Committee in case of non-compliance to the same.

**Article Twelve. - Slaughter and Corral Fees**

**Section 383. *Imposition of Fees.*** - There shall be imposed the following:

(a) *Permit Fee to Slaughter.* Before any animal is slaughtered whether in a city-owned/operated, or privately-owned slaughterhouse, a permit therefor shall first be secured from the City Veterinarian or his duly authorized representative, and the corresponding permit fee collected by the City Treasurer's Office, as follows:

	<u>Per Head</u>
Large cattle	P 100.00
Hogs a.) For Lechon	50.00
b.) Others	30.00
Goat/Sheep & All Others	20.00
Chicken & Fowls	1.00

(c) *Slaughterhouse Fee.* There shall be collected fees for the slaughter of animals and the use of corals in accordance with the provisions of this Article at the slaughterhouse operated by the City Government.

(d) *Slaughter Fee.* For the use and services of the slaughterhouse at Ma-a and other public slaughterhouses, the City Treasurer or its deputized personnel shall collect a Slaughter Fee, as follows:

	<u>Per Head</u>
For Public Consumption:	
Large cattle	P 300.00
Hogs	200.00
Goat/Sheep & All others	100.00
Chicken/fowls	
(a) Defeathering	5.00
(b) Evisceration	1.00
(c) Entrail Separation and	
Gizzard Cleaning	2.00
(d) Leg descaling	3.00

α

Provided, that Slaughter Fees herein shall be increased yearly at the rate of Five Percent (5%) of the above schedules, starting from the year 2018 and every year thereafter.

(e) *Corral Fee.* Shall be collected by the City Treasurer for the animals to be slaughtered which are deposited and kept in corrals owned by the City, viz:

	<u>Per Head</u>
Large cattle	P 50.00
Hogs	20.00
Goat/Sheep & All others	10.00
Chicken and fowls	1.00

Page 216  
Ord. No. 0291-17

(e) *Delivery Fee Charge.* All carcasses and meat products of animals slaughtered at Ma-a slaughterhouse shall be delivered to their respective market or wholesaler outlets, through an accredited meat delivery van and corresponding delivery fees/charges shall be collected by the City Treasurer, as follows:

	<u>Per Head</u>
1. Matina/ Poblacion/ Agdao/ Buhangin:	
Large Cattle	P 100.00
Hogs/Swine	50.00
Goat/Sheep & All others	30.00
Chicken/fowls	1.00
2. Other Markets:	
Large Cattle	P 150.00
Hogs/Swine	80.00
Goat/Sheep & All others	50.00
Chicken/fowls	1.00

(f) *Ante-Mortem and Post-Mortem Fees.* There is hereby collected ante-mortem and post-mortem fees for the slaughter of animals, in City-operated slaughterhouses or those authorized by the City Government, as follows:

	<u>Per Head</u>
1. Ante-Mortem Fee	
Cattle	P 25.00
Carabao/Buffaloes	25.00
Hogs/Swine	15.00
Goat, Sheep/Deer	5.00
Poultry	1.00
2. Post-Mortem Fee	
Cattle	P 70.00
Carabaos/Buffaloes	70.00
Hogs: a) Lechon	50.00
b) Others	50.00
Goats, Sheep/Deer	20.00
Poultry	1.00

(g) *Other Fees and Charges.*



(1.) For the use of the ice crusher and chilling facilities at Ma-a Slaughterhouse, the following fees and charges shall be collected by the City Treasurer:

Ice Crusher	P 10.00 per block
Chilling facilities:	
Large Cattle	200.00 per head
Hog	100.00 per head
Goat / Sheep	50.00 per head
for Chicken	500.00 per 1,000 heads or a fraction thereof

(2.) Washing of Hogs 10.00 per head

Page 217  
Ord. No. 0291-17

(3.) Executive Order 137 Section 4 (a) states that only transport vehicles accredited by the City Veterinarian shall be used to deliver meat products within the City. Whereas, Section 4 (e) states that the licensing and regulation of butchers, meat vendors, meat dealers, and meat stalls/shops is to be exercised by the City, therefore the following fees and charges are hereby imposed:

Meat & Meat Products Delivery Van	P	500.00/year
Meat Shop Operator		150.00/year
Meat Processor		150.00/year
Meat Dealer		150.00/year
Vendor		150.00/year
Butcher		50.00/year
Dresser		50.00/year
Cutter		50.00/year
Fish Inspection Fee		1.00/kg.
Red Tide Laboratory Fee		200.00/test

**Section 384. Place of Slaughter.** - The slaughter of any kind of animal for sale to or consumption of the public shall be done only in the slaughterhouse unless otherwise authorized by the City Government. The slaughter of animals intended for home consumption may be done elsewhere; provided, that the animals slaughtered shall not be sold or offered for sale.

**Section 385. Time of Payment.**

(a) *Permit Fee.* The fee shall be paid to the City Treasurer upon application for a permit to slaughter with the City Veterinarian.

(b) *Slaughter Fee.* The fee shall be paid to the City Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.

(c) *Corral Fee.* The fee shall be paid to the City Treasurer before the animal is kept in the city corral or any place designated as such. If the animal is kept in the corral beyond the period, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

**Section 386. Administrative Provision.**

(a) The slaughter of any kind of animal intended for sale shall be done only in the city slaughterhouse designated as such by the Sangguniang Panlungsod. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.

For unbranded cattle that have not yet reached the age of branding, the City Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested.

Page 218  
Ord. No. 0291-17

For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefor before the slaughter permit is granted.

(c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the City Veterinarian or his duly authorized representative, through the City Treasurer. The permit shall bear the date and month of issue and the stamp of the City Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

(d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

**Section 387. Prohibition.** - It shall be unlawful for any person, natural or juridical, to sell or buy, for business or commerce, within the territorial jurisdiction of the City, unprocessed carcasses or meat of animals and fowls slaughtered in places other than the City operated slaughterhouses or those authorized by the National Meat Inspection Service (NMIS).

Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the City Veterinarian.

**Section 388. Confiscation: Other Penalty.** - All such unprocessed carcasses or meat butchered at slaughterhouses other than the City-operated slaughterhouse or those authorized by the National Meat Inspection Service (NMIS), shall be confiscated or seized in favor of the government and shall be disposed of in accordance with law.

**Article Thirteen. City Terminal Fees and Charges**

**Section 389.** The Rates of Fees and Charges

	Terminal Fees:
a.) PUJ's	P 100.00/day
b.) Vans and baby buses	75.00/trip
c.) Large buses	200.00/trip

	Rental Charges:
a.) Category A	P 5,000.00 a month
Stalls and stands traversing Candelaria and Maya streets with entrances outside the terminal	
b.) Category B	P 4,000.00 a month
Stalls within the terminal	
c.) Category C	10.00 sq./m. per day
	or a fraction thereof
d.) Advertisement materials, signages through	10.00 sq./m. per day
Billboards, Neon lights, Posters, Tarpaulin minimum of six (6) months renewable	

Page 219  
Ord. No. 0291-17

	Other Fees:
a.) Parking fee	P20.00 for first 3 hours, P5.00 every succeeding hr
DCOTT Hostel	100.00 sq./m. per day
b.) All Peddlers	10.00
c.) Porter	10.00
d.) Loading and unloading inside DCOTT such as:	
1.) Trucks	50.00
2.) Vans/Jeepneys/Taxi/Multicabs	20.00
3.) Motorcycles/Tricycles/Bicycle/Pushcarts	5.00

**Article Fourteen. Pasalubong Center**

**Section 390. Who may qualify as a tenant.** – Any person or entity residing in Davao City, who is engaged in the business of producing locally-made Davao City delicacies and food products, goods or other souvenir items using local and indigenous raw materials may apply as tenant of the Center. An application fee of Four Hundred Pesos (P400.00) shall be charged per application to rent space.

Airconditioned	P 25.00/ sq.m. per day
Non-airconditioned	16.50/ sq.m. per day

### **Article Fifteen. Davao City Recreation Center**

**Section 391. Rates for the use of the Center.** – The following rental rates shall be imposed to any individual, group, association, NGO’s or Government entity/office for the use of the Almendras Gym – Davao City Recreation Center, to wit:

a.) Boxing Promotions	P 20,000.00/day (non-aircon)
b.) Stage and Hall Presentations	20,000.00/day (non-aircon)
c.) Basketball	
1. Basketball League	20,000.00/day (non-aircon)
2. Basketball Practices	800.00/hour (non-aircon)
d.) Functions	20,000.00/day (non-aircon)
e.) Facilities	
1. Aircon	250.00/hour/unit
2. Game Clock	200.00/game
3. Plastic Chairs	5.00/each/game
4. Sound System	5,000.00/day

### **CHAPTER 6. - COMMUNITY TAX**

**Section 392. Imposition of Tax.** - There shall be imposed a community tax on persons, natural or juridical, residing in the City.

Page 220  
Ord. No. 0291-17

**Section 393. Individuals liable to Community Tax.** - Every inhabitant of the Philippines who is a resident of this city, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00).

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

**Section 394. *Juridical Persons Liable to Community Tax.*** - Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this city shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

(a) For every Five Thousand Pesos (P5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this city where the real property is situated - Two (P2.00) Pesos; and

(b) For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos.

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

**Section 395. *Exemption.***

The following are exempted from the Community Tax:

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

**Section 396. *Place of Payment.*** - The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer.

**Section 397. *Time of Payment. - Penalties for Delinquency:***

- (a) The Community Tax shall accrue on the first (1<sup>st</sup>) day of January each year which shall be paid not later than the last date of February of each year.

Page 221

Ord. No. 0291-17

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

- (c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1<sup>st</sup>) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.

- (d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on

or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

(e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

**Section 398. Community Tax Certificate.** - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

**Section 399. Presentation of Community Tax Certificate on Certain Occasions.**

(a) When an individual subject to the Community Tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pays any tax or fee, receives any money from public funds, transacts any official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

The presentation of Community Tax Certificate shall not be required in connection with the registration of a voter.

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

Page 222  
Ord. No. 0291-17

(d) The Community Tax Certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15) of April each year, in which case, the certificate issued for the preceding year shall suffice.

**Section 400. Collection and Allocation of Proceeds of the Community Tax.**

(a) The City Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

(b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the City Treasurer shall accrue entirely to the General Fund of this City.

The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

- (1) Fifty (50%) percent shall accrue to the General Fund of the City; and
- (2) Fifty (50) percent shall accrue to the barangay where the tax is collected.

## **CHAPTER 7. OTHER SOURCE OF REVENUE**

### **Share from the Development and Utilization of National Wealth**

**Section 401. *Share in the Proceeds from the Development and Utilization of the National Wealth.*** - The City shall have an equitable share in the proceeds derived from the utilization and development of the National Wealth within its respective area.

**Section 402. *Amount of Share.*** - In addition to the Internal Revenue Allotment (IRA), the City shall have a share of forty percent (40%) of the gross collection derived by the National Government from the preceding fiscal year from mining taxes, royalties, forestry and fishery charges and such other taxes, fees, or charges, including related surcharges, interests, or fines, and from its share in any co-production, joint venture or production sharing agreement in the utilization and development of the national wealth within its territorial jurisdiction.

**Section 403. *Share from any Government Agency and Government-Owned or-Controlled Corporation (GOCC).*** - The City shall have a share based on the preceding fiscal year from the proceeds derived by any government agency or Government-owned or –Controlled Corporation engaged in the utilization and development of the national wealth based on the following formula, whichever will produce a higher share:

(a) One Percent (1%) of the gross sales or receipts of the preceding calendar year; or

Page 223  
Ord. No. 0291-17

(b) Forty Percent (40%) of the mining taxes, royalties, forestry and fishery charges and such other taxes, fees or charges, including related surcharges, interests, or fines.

(c) In case such other agency or Government-owned or Controlled Corporation (GOCC) shall authorize and transfer their rights to private corporations to engage in the utilization of the development of national wealth , the said private corporation, by substitution, becomes jointly and severally liable to pay the City Government of Davao the above stated share.

The share of the City Government of Davao in the Development and Utilization of National Wealth is covered by the provisions under Section 402.

**Section 404. *Remittance of the Share.*** - The share of the City shall be released, without need of any further action, directly to the City Treasurer, as the case may be, on a quarterly basis within five (5) days after the end of each quarter, and which shall not be subject to any lien or holdback that may be imposed by the National Government for whatever purpose.

**Section 405. *Development and Livelihood Projects.*** - The proceeds from the share of the City shall be appropriated by the Sangguniang Panlungsod to finance local development and livelihood projects. Provided, that at least eighty percent (80%) of the proceeds derived from the development and utilization of hydrothermal, geothermal, and other sources of energy shall be applied solely to lower the cost of electricity in the area where the source of energy is located.

## **CHAPTER 8. GENERAL ADMINISTRATIVE PROVISIONS**

### **Article One. - Administrative Provisions**

**Section 406. *Permit to operate.*** - All persons natural or juridical subject to business tax under this Code and/or persons, agents and brokers transacting business for their principals and/or representing firms or offices of business establishments shall secure an annual permit to operate from the Office of the City Mayor, not later than January 20<sup>th</sup> of the succeeding year. Persons engaging in business for the first time shall secure the permit before the start of the business.

A permit to operate a business shall be granted only if:

- a. The applicant therefore has no unsettled tax obligation whatsoever to the government;
- b. The business establishment, if any, conform to the zoning regulations and safety and health requirements of the City wherein the same is located; and
- c. The applicant is not disqualified under provisions of law to establish, maintain and operate the business.

The City Treasurer shall recommend the issuance of, and the City Mayor shall issue, the permit to operate.

Page 224  
Ord. No. 0291-17

**Section 407. *Submission of List of Employees.*** - All operators of business establishments (natural or juridical person), as well as administrative officers of national government units including government owned or controlled corporation found in the City are required to submit during renewal period of each year a list of persons under their employ, stating therein the following:

1. name and address;
2. profession;
3. professional tax paid if any, O.R. No., date and place of issue;
4. position/designation;
5. total salaries, wages and allowances per annum;



6. Community Tax Certificate number, date, place of issue and amount paid.

All associations composed of professional and/or having an occupation or calling shall submit the list of their members to the City Treasurer and/or his authorized representative not later than the 15<sup>th</sup> day of December of each year indicating the following:

1. name and address;
2. profession;
3. professional tax paid, O.R. No., date, place of issue, and amount paid.

All business operators and/or private individual (natural or juridical) securing a building construction permit and/or certificates of completion; occupancy from the City Engineer's Office shall submit the business permit of the contractors who contracted the said project together with the certification of the City Treasurer that the corresponding taxes of the said contractor have been paid. For this purpose, the City Building Official is directed to require the above-mentioned requirement before the issuance of building/construction permit and certificate of completion/occupancy.

**Section 408. *Withholding of Business Tax. - Requirement of Withholding.***

- Every person/firm/entity making payment to any businessmen/entity doing business within the territorial jurisdiction of Davao City without the necessary business permit issued by Davao City Government shall deduct and/or withhold three percent (3%) of the contract price in case of contractor and similar businesses; likewise three percent (3%) for all payments of purchases in case of manufacturers, producers, assemblers, repackers, wholesalers, distributors, dealers, retailers and other similar businesses to ensure payment of taxes due to the City Government.

It shall be the duty of every person/firm/entity mentioned above, to demand/inquire for the business permit of any person; transacting business with them for the purpose of compliance issued by the City Mayor of Davao, of this Article.

**Section 409. *Display of Official Receipt evidencing payment of the tax or free.***- The official receipt showing payment of the taxes, fees and other impositions and the valid permit issued by the Office of the City Mayor as provided by this Ordinance shall be displayed on a conspicuous place in the establishment or office used in connection with the conduct of the business or the exercise of the privileges.

Page 225  
Ord. No. 0291-17

Failure on the part of the taxpayer to display such valid permit issued by the City Mayor and the corresponding official receipts representing payment of taxes and fees and other imposition, shall subject the said taxpayer to a fine of One Hundred Pesos (P100.00) a day, payable upon demand of the City Treasurer and/or his authorized representative. The fine shall continue until such time the taxpayer will be able to display the said permit, but in no case shall it exceed Five Thousand Pesos (P 5,000.00).

**Section 410. *Retirement of Business.*** – Retirement made within the first twenty (20) days of a calendar quarter, in the case of a taxpayer who is allowed to pay his tax or fee quarterly and within the period when the annual tax or fee may be paid without any surcharge in the case of a taxpayer required to pay the tax or fee by the year, shall

not subject the retiring taxpayer to any further obligation, save for any deficiency that may be found pursuant to the preceding paragraph. Otherwise, the taxpayer shall be subjected to the next quarterly or annual tax, as the case may be, plus twenty-five percent (25%) surcharge thereon and two percent (2%) monthly interest on the unpaid amount until the tax, fee, or charge including surcharges is fully paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

**Section 411. *Tax or fee for fraction of a quarter or year.*** - Unless otherwise provided by this Ordinance, a person shall pay the full quarterly or annual tax or fee, as the case may be, notwithstanding the fact that he starts the business, the practice of the profession, and the pursuit of the calling or the exercise of the privilege at any time other than the beginning of the quarter of the year.

**Section 412. *Penal Provisions.***

Except as otherwise specifically provided in the Code, a fine of not less than One Thousand Pesos (P 1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months or both, at the discretion of the court, is hereby imposed for violation of any of the provisions hereof.

**Article Two – Collection and Accounting of Taxes and Other Impositions**

**Section 413. *Tax Period and Manner of Payment.*** - Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees and charges imposed under this ordinance shall be the calendar year, although the same may be paid in quarterly installments, except as otherwise provided.

**Section 414. *Accrual of the tax.*** - The taxes, fees and other impositions provided by this Code shall accrue on the first day of January of each year as regards subjects then liable therefore. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges shall accrue on the first day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

**Section 415. *Time for payment.*** -Unless otherwise specifically provided in this Code, all the taxes, fees and charges imposed in this Code due and accruing to the City Government of Davao shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

Page 226  
Ord. No. 0291-17

**Section 416. *Surcharges for Late Payment and Interest on Unpaid Tax.*** -Except as otherwise specifically provided in this Ordinance, failure to pay the tax, fee or charge within the time required herein, shall subject the taxpayer to a surcharge of twenty-five (25%) of the amount of tax, fee or other imposition due not paid on time and an interest at the rate not exceeding two (2%) percent per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount exceed thirty-six (36) months.

**Section 417. *Assessment and Collection.*** -Assessment and collection of all taxes, fees and charges due to this City shall be the sole duty and responsibility of the City Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Code or under existing laws and ordinances, the City Treasurer is hereby authorized, subject to the approval of the City Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

**Section 418. *Issuance or Receipts.*** - It shall be the duty of the City Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees or charges.

**Section 419. *Record of Persons Paying Revenues.***

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

**Section 420. *Accounting of Collections.***

Unless otherwise provided in this Code and other existing law and ordinances, all monies collected by virtue of this Code shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the City.

**Section 421. *Examination of books of accounts and pertinent records of businessmen by the City Treasurer.***

For the purpose of effective enforcement and collection of the taxes, fees and other impositions provided by this Code, the city treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of any person, partnership, corporation or association or other business establishments doing businesses within the city, and subject to city taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any

Page 227

Ord. No. 0291-17

examination conducted pursuant to the provisions of this section shall be certified to, by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In the case of examination herein authorized to be made by a duly authorized deputy of the city treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

The books of accounts kept by the business establishments pursuant to the provisions of the National Internal Revenue Code shall be sufficient for determining the

correct amount of taxes, fees, charges and other impositions and the establishment shall no longer be required to keep another, or separate books of accounts for the purpose. For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the City Treasurer, his deputy or duly authorized representative.

The revenue district officer of the Bureau of Internal Revenue of Davao City shall make available all the data needed in the course of examination of books of account of business establishments especially the reproduction of the audited financial statement attached in the income tax return upon official request by the City Treasurer of Davao.

**Section 422. Keeping of cash register book and registration of books of accounts.** - All corporations, companies, partnership or persons using cash register machines shall keep a cash register book to record all transactions of the cash register slip or sheet for the day and shall preserve said record as prescribed by Section 203 of the National Internal Revenue Code. The said book and records shall be subject to examination and verification of the Local Treasury Officers.

All books being used by corporations, companies, partnership or persons including subsidiary books shall be registered in the office of the City Treasurer upon the start of business operations and every first working day or the first month of calendar or fiscal year as the case may be. Likewise, all official receipts cash sales, cash invoices, delivery receipts and other receipts used in the collection shall be registered in the office of the City Treasurer, Davao City, before using the same. Failure on the part of corporations, companies, partnership or persons to register their book of records and official receipt, cash sales, cash invoice, charge invoice, delivery receipt and other receipts used in the collection shall be punished pursuant to the penal provision of this Code.

The book of accounts and other pertinent records of tax exempt organizations of grantees of tax incentives shall be subject to examination by the City Treasurer and/or his duly authorized representative for purposes of ascertaining compliance with the conditions under which they have been granted tax exemption on the tax incentives, and their tax liability, if any.

In case of government- owned and controlled corporations which are involved in the utilization and development of the national wealth within the jurisdiction of Davao City, as well as National Government Agencies collecting mining taxes, royalties, forestry and fishery charges, and such other taxes, fess including related surcharges, interest or fines, and from its share in any co-production, joint venture on production sharing agreement in the utilization and development of the national wealth within the territorial jurisdiction of

Page 228  
Ord. No. 0291-17

Davao City shall be subject to examination of books of accounts and other pertinent records to determine the share of the City Government and barangay concerned as provided for under Section 289, 290, 291, 292 and 293 of the Local Government Code of 1991, otherwise known as Republic Act 7160.

Any person who refuses to cooperate or fails to submit any document requested by the City Treasurer or his duly authorized representative in connection with the examination of Books of Accounts within the period stated in the Letter of Authority, which shall not be less than fifteen (15) calendar days from receipt thereof, shall be punished in accordance with the penal provision of this Code. In case of corporation, partnership or association,

the President, Vice President, Directors, Treasurer or any officer or employee responsible for the violation shall be liable for such offense.

Failure on the part of any person (natural or juridical) to register in the City Treasurer their book of accounts, book of records and official receipt, cash sales, cash invoice, delivery receipt and other receipts used in the collection within fifteen (15) working days from time of filing the application for new or renewal of business permit shall be administratively fined Five Thousand Pesos (P5,000.00).

**Section 423. *Invoice Requirements.***

It shall be unlawful for any person, firm, company or corporation engaged in the business mentioned under the provisions of this Code and other businesses, trades or occupation operated within the territorial jurisdiction of Davao City, not to issue a duly registered and serially numbered commercial invoices showing among other things the name or style of the business, if any, and business address, for every sale or service rendered worth Five Pesos (P5.00) or more, and it will be unlawful for anyone of them to misdeclare their invoices or sales books or other books of accounts their true and correct sales.

**Section 424. *Authority to enter into a compromise agreement.*** - The City Treasurer shall have the authority to enter into a compromise agreement on the mode/manner of payment of delinquent taxpayers, which shall not be more than one (1) year. In no case shall the City Treasurer enter into a compromise agreement without the taxpayer issuing a post-dated check corresponding to the agreed mode/manner of payment.

In case the delinquent taxpayer is an alien, in addition to the penalties prescribed in Section 417 hereof, the permit to engage in the business shall be recommended to the City Mayor for revocation.

Any person, other than the merchant himself, who is found helping or conniving with the merchant in the commission of the violation of the preceding provisions shall also suffer the corresponding penalties prescribed under the above preceding section.

A government employee in any instrumentality of the government is found abetting, helping or conniving with the merchant in the commission of the crime or violations, aside from the penalties, prescribed hereof, he shall also be administratively charged or recommended for dismissal from the government service.

**Article Three. - Civil Remedies for Collection of Revenues**

**Section 425. *Application of Article.*** - The provisions of this Article and remedies provided herein shall be used, as far as their nature permits, for the collection of any delinquent taxes, fees, charges or other impositions.

**Section 426. *City Government's Lien.*** - Local taxes, fees, charges and other revenues herein provided constitute a lien, superior to all liens or charges or encumbrance in favor of private parties not only upon any property which may be subject to the charge but also upon property used in the conduct of business, pursuit of the occupation, practice of profession or calling or exercise of the privilege with respect to which the lien is

imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

**Section 427. *Civil Remedies.*** - The civil remedies for the collection of local taxes, fees or charges, and related surcharges and interests resulting from delinquency shall be:

(a) By administrative action through distraint of goods, chattels or effects, and other personal properties of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and

(b) By judicial action.

**Section 428. *Distraint of Personal Property. The remedy by distraint shall proceed as follows:***

(a) SEIZURE – upon failure of the person owing any local taxes or charges to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to that person or any personal property subject to the tax lien, in sufficient quantity to satisfy the tax, fee, or charge in question, together with any increment thereto, incident to delinquency and expense of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distraint personal property shall be sold at public auction in the manner herein provided for.

(b) ACCOUNTING OF DISTRAINED GOODS - The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods or effects were taken or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

(c) PUBLICATION - The officer shall forthwith cause a notification to be exhibited in not less than three (3) public places in the territory of the local government units where the distraint is made, specifying the time and place of sale and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the

Page 230

Ord. No. 0291-17

owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.

(d) RELEASE OF DISTRAINED PROPERTY UPON PAYMENT PRIOR TO SALE - If at any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.

(e) PROCEDURE OF SALE - At the time and place fixed the notice, the officer, conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.

Should the property distrained be not disposed of within one hundred twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

Said Committee on Appraisal shall be composed of the City Treasurer as Chairman with a representative of the Commission on Audit and the City Assessor as members.

(f) DISPOSITION OF PROCEEDS - The proceeds of the sale shall be applied to satisfy the tax, together with the increments thereto incident to delinquency, and the expenses of the distraint and sale. Any residue over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the City Treasurer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other properties may, in like manner, be distrained until the full amount due including all expenses is collected.

**Section 429. Levy on Real Property.** - After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the City Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall be operated with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the city who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the city, to his agent or the manager of the business in respect to which the liability arose, or of there be none, to the occupant of the property in question.

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

Page 231  
Ord. No. 0291-17

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

**Section 430. Penalty for Failure to Issue and Execute Warrant.** - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

**Section 431. *Advertisement and Sale.*** - Within thirty (30) days after levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the city. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the City Hall or on the property to be sold, or at any other place as determined by the City Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod, and which shall form part of his records. After consultation with the Sangguniang Panlungsod, the City Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests or penalties. Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The City Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including the improvements thereon.

**Section 432. *Redemption of Property Sold.*** - Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the City Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests penalties from the date of delinquency to date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the City Treasurer or his representative.

The City Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him,

Page 232

Ord. No. 0291-17

and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interest and penalties.

The owner shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

**Section 433. *Final Deed of Purchaser.*** - In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of an taxes, fees,



charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

**Section 434. *Purchase of Property by the City for Want of Bidder.*** - In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees or charges, related surcharges, interests, penalties and costs, the City Treasurer shall purchase the property on behalf of the city to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this city without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city.

**Section 435. *Resale of Real Estate Taken for Taxes, Fees or Charges.*** -The Sangguniang Panlungsod may, by duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired as mentioned in the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this city.

**Section 436. *Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action.*** - The city may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

**Section 437. *Further Distraint or Levy.*** - The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

**Section 438. *Personal Property Exempt from Distraint of Levy.*** - The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

Page 233 of  
Ord. No. 0291-17

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family.
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00)

5. Provisions, including crops, actually provided for individual or family use sufficient for four ( 4 ) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00) the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

#### **Article Four. - Taxpayer's Remedies**

##### **Section 439. *Periods of Assessment and Collection.***

(a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees or charges whether administrative or judicial shall be instituted after the expiration of such period: Provided, that taxes, fees or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

(b) In case of fraud or intent to evade the payment of taxes, fees or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period. Provided however, that taxes, fees and charges assessed before the effectivity of the Local Government Code of 1991 may be assessed within a period of three (3) years from the date of assessment.

(d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The Treasurer is legally prevented from making the assessment of collection;
2. The taxpayers requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess and collect; and
3. The Taxpayer is out of the country or otherwise cannot be located.

**Section 440. *Protest of Assessment.*** - When the City Treasurer or his duly authorized representative finds that correct taxes, fees or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Page 234

Ord. No. 0291-17

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the City Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. In case where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the

lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

**Section 441. *Payment Under Protest.*** - No protest shall be entertained unless the taxpayers first pays the tax. There shall be annotated on the tax receipts the words "paid under protest." The protest in writing must be filed within thirty (30) days from payment of the tax with the City Treasurer who shall decide the protest within sixty (60) days from receipt.

**Section 442. *Claim for Refund of Tax Credit.*** - No case or proceeding shall be maintained in any court for the recovery of a tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

**Section 443. *Legality of this Code.*** - Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have effect of suspending effectivity of this Ordinance and the accrual and payment of tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceeding with a court of competent jurisdiction.

#### **Article Five. - Miscellaneous Provision**

**Section 444. *Power to Levy Other Taxes, Fees or Charges.*** - The City may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

**Section 445. *Limitations on the Taxing Powers of the City.*** - Unless otherwise provided herein, the exercise of the taxing powers of the City shall not extend to the levy of the following:

- (a) Income tax, except when levied on banks and other financial institutions;
- (b) Documentary stamp tax;
- (c) Taxes on estates, inheritance, gifts, legacies and other acquisition *mortis causa*, except as otherwise provided herein;

Page 235  
Ord. No. 0291-17

- (d) Customs duties, registration fees of vessels and wharfage on wharves, tonnage dues, and all other kinds of customs fees, charges and dues except wharfage on wharves constructed and maintained by the City;
- (e) Taxes, fees and charges and other impositions upon goods carried into or out of, or passing through, the territorial jurisdictions of the City in the guise

- of charges for wharfage, tolls for bridges or otherwise, or other taxes, fees or charges in any form whatsoever upon such goods or merchandise;
- (f) Taxes, fees or charges on agricultural and aquatic products when sold by marginal farmers or fishermen;
  - (g) Taxes on business enterprises certified to by the Board of Investments as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively from the date of registration;
  - (h) Excise taxes on articles enumerated under the National Internal Revenue Code (NIRC), as amended, and taxes, fees or charges on petroleum products;
  - (i) Percentage or value-added tax (VAT) on sales, barter or exchanges or similar transactions on goods or services except as otherwise provided herein;
  - (j) Taxes on the gross receipts of transportation contractors and persons engaged in the transportation of passengers or freight by hire and common carriers by air, land or water, except as provided in the Local Government Code (RA 7160).
  - (k) Taxes on premiums paid by way of reinsurance or retrocession;
  - (l) Taxes, fees or charges for the registration of motor vehicles and for the issuance of all kinds of licenses or permits for the driving thereof, except tricycles;
  - (m) Taxes, fees or other charges on Philippine products actually exported, except as otherwise provided herein;
  - (n) Taxes, fees or charges on Countryside and Barangay Business Enterprises and Cooperatives duly registered under Republic Act No. 6810 and Republic Act No. 6938, otherwise known as the "Cooperative Code of the Philippines" respectively;
  - (o) Taxes, fees or charges of any kind on the National Government, its agencies and instrumentalities, and local government units;
  - (p) Taxes, fees or charges to those whose income are below poverty line, as certified by the City Social Services and Development Office (CSSDO); and
  - (q) Fees or charges to Students who seek documents in compliance with their educational requirements, duly certified by the School Head concerned.

**Section 446. *Publication of the Revenue Code.*** - Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation and the same be posted in at least two (2) conspicuous and publicly accessible places within City Hall premises.

**Section 447. *Authority to Adjust Tax Rates.*** - The Sangguniang Panlungsod shall have the sole authority to adjust *tax rates* as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Ordinance.

## **CHAPTER 9. GENERAL PENAL PROVISIONS**

**Section 448. *General Penal Provision.*** - Any person or persons who violate any of the provisions of this Ordinance not herein otherwise covered by any specific penalty or who shall otherwise violate the rules or regulations promulgated under authority of this Ordinance shall, upon conviction, be punished by a fine of not less than

One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both at the discretion of the court.

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

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

## **CHAPTER 10. FINAL PROVISIONS**

**Section 449. *Separability Clause.*** – If, for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

**Section 450. *Applicability Clause.*** - All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

**Section 451. *Repealing Clause.*** - All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

**Section 452. *Effectivity.*** - This Ordinance shall take effect after its publication in full for three (3) consecutive days in a newspaper of local circulation, and after its posting in at least two (2) conspicuous places at the entrance of City Hall not later than five (5) days after approval thereof.

**ENACTED**, on the 9<sup>th</sup> day of October 2017, by a unanimous vote of all the Members of the Sanggunian present, there being a quorum.

CERTIFIED CORRECT:

**CHARITO N. SANTOS**

Secretary to the Sangguniang Panlungsod  
(City Government Department Head II)

Page 237  
Ord. No. 0291-17

ATTESTED:

**J. MELCHOR B. QUITAIN JR.**  
City Councilor  
Temporary Presiding Officer

APPROVED: \_\_\_\_\_, 2017

**SARA Z. DUTERTE**  
City Mayor

ATTESTED:

**ZULEIKA T. LOPEZ**  
City Administrator