

RECEIVED
ORDINANCE NO. 7544

CITY OF MANDLA
RECEIVED
JUN 24 1973
No. 16

AN ORDINANCE CORRECTING TYPOGRAPHICAL ERRORS ON ORDS. NO. 7516 AND 7521 AND INSERTING THEREIN ALL THE SECTIONS, PROVISIONS AND/OR ITEMS WHICH WERE INADVERTENTLY OMITTED IN THE PREPARATION OF THE FINAL FORM OF SAID TAX ORDINANCES.

Be it ordained by the Municipal Board of the City of Mandla, that:

SECTION 1. The following omissions and/or typographical errors under Sec. 1 of Ordinance No. 7516 are hereby inserted therein and/or corrected as the case may be, to wit:

Subsection A-4 is hereby inserted immediately after Subsection A-3, to read as follows:

"A-4. Essential Commodities.

- (1) Wheat flour, meat, milk, dairy products, locally manufactured canned and other preserved foodstuffs, sugar, salt and other agricultural, marine and fresh-water products;
- (2) Cooking oil, cooking gas and fire-wood;
- (3) Laundry soap, medicine and household remedies;
- (4) Locally manufactured ordinary fabrics;
- (5) Agricultural implements, fertilizers and insecticides;
- (6) Other commodities covered by the Price Control Law;
PROVIDED, HOWEVER, that should any commodity mentioned above be no longer subject to price control, the same shall be taxable at the rates prescribed in Subsection A, A-1 and A-2 in relation with the ceiling therein provided."

The following provision is inserted under Subsection C, before "stevedoring, arrastre services", to read as follows:

"Any other businesses or services not specifically mentioned and provided for herein but similar to, comparable or classifiable with any of those herein specified shall pay the tax at the same rate as the particular subject businesses herein specified to which it is similar, comparable or classifiable with."

The second proviso of Subsection C-1 is hereby deleted in its entirety.

The title of Subsection D shall read:

"D. On the business of dealers in fermented liquors, distilled spirits and/or wine:"

No. 5, 6, 7 and 8 of Subsection D are hereby deleted for being repetitive and therefore will amount to double taxation.

Under Subsection G, the amount of tax per quarter on "Gone" of not exceeding ~~5~~ hundred cavans of paly per twelve hour capacity shall be P675, to read as follows:

"Gone" of not exceeding four hundred cavans of paly per twelve hour capacity P 675.00

The word "compromise appearing in the 2nd line of the 2nd paragraph of Subsection H is hereby corrected to read "comprise".

Subsection J, Lumberyards, 4th line thereof shall read:

"Over 500 but not exceeding 1,000 square meters P 400.00

Subsection K, 12th line thereof shall read:

"For every P1,000.00 in excess of P100,000.00 P 30.00

And the last paragraph thereof shall read:

"In case of a newly started privately-owned public market, the tax shall not be less than the minimum of P187.50 prescribed above for the initial quarter of operations".

Under No. 12 of Subsection H, immediately after the 3rd line, the following is inserted:

"With balcony and orchestra with a seating capacity of less than 500 persons P 900.00

The 8th line of this Item 12 shall read:

"With logs, balcony and orchestra P 2,250.00

No. 15, Subsection N should read as follows:

- (15) Race tracks for conducting P 3,000.00
 - horse races 75.00
 - (a) Per day or fraction thereof
 - (b) Off-Track betting centers per booth per day 50.00

The second line of No. (1) Pawnshop of Subsection O, shall read:

P50,000.00 or more but not less than P100,000.00 P 2,250.00

No. 2 of subsection U shall read as follows:

"2. Lessors of real estate based on gross receipts for the preceding year, at rates not exceeding the following:

	<u>Amount of Tax</u>
	<u>Per Annum</u>
Less than P1,000.00	Exempt
P1,000 or more but not less than P4,000.00	P 30.00

\$4,000.00 or more but not less than \$10,000.00	P 75.00
\$10,000.00 or more but not less than \$20,000.00	225.00
\$20,000.00 or more but not less than \$30,000.00	450.00
\$30,000.00 or more but not less than \$50,000.00	750.00
For every \$1,000 in excess of \$50,000 for real property used for purposes other than residential	P 7.50
For every \$5,000 in excess of \$50,000 for real property used for residential purposes	7.50

The following items and proviso are hereby inserted under Subsection 2 as No. (6) and (7) to read as follows:

	<u>Amount of Tax</u> <u>Per Annum</u>
"(6) Mass display of signs:	
From 100 to 250 display signs	P 1,800.00
From 251 to 500 display signs	2,700.00
From 501 to 750 display signs	3,300.00
From 751 to 1000 display signs	4,200.00
From 1001 or more display signs	9,000.00
(7) Advertisement by means of vehicles, balloons, kites, etc.	
Per day or fraction	P 240.00
Per week or fraction	360.00
Per month or fraction	480.00

PROVIDED, HOWEVER, That signs, signboards, billboards and advertisements displayed at the place where the profession or business advertised is conducted shall be exempt from the tax herein provided."

Letter B of Subsection AA shall read:

"B - Second class	P 50.00
Those situated in any other place."	

The word "tutuol" appearing in Letter A (2), Subsection BB is corrected to read "tuluol".

Sec. 2-A is hereby inserted between Sec. 2 and Sec. 3 to read as follows:

"SEC 2-A. Any business not specifically mentioned and provided for herein but similar to, comparable or classifiable with any of those herein specified shall pay the tax at the rate as the particular subject business herein specified to which it is similar, comparable or classifiable with."

SEC. 2. The following omissions and/or typographical errors under Ordinance No. 7521 are hereby inserted therein and/or corrected as the case may be, to wit:

No. 1 of Section 2, Art. I shall read as follows:

"Permit to reconstruct, repair or remove buildings or other structures damaged or destroyed by typhoons,

fires, or earthquakes, may upon satisfactory evidence and proper application therefor, within 6 months after the occurrence of any public calamity be issued free of charge, provided that the building is not insured and that the cost of reconstruction and/or repair does not exceed 25,000.00 and that the building has not been used for any business purpose."

The 2nd paragraph of Sec. 3, Art. I shall read as follows:

"A subcharge of 25% of the fees shall be collected if the construction or repair has already begun before the issuance of the building permit."

No. 3 of Sec. 4, Art. I is hereby deleted and the other numbers are hereby changed accordingly.

The first paragraph of Sec. 5, Art. III, is hereby deleted and as a consequence the 2nd paragraph thereof shall become Sec. 5.

Sec. 2, Article VIII shall read as follows:

"The fees for each stonewall or structure permit to be issued shall be the same rate as those fixed under Items 1, 2, 3 and 4 of Section 1 of Article I of this Ordinance."

The 3rd line of Section 3, Article IX, Ordinance No. 7521 shall read as follows:

x x x "operation and maintenance of equipment, the City Engineer may upon approval of the Mayor likewise x x x"

The amount of P2.00 in Section 1, Art. XIII is increased to P5.00.

No. 2(b) of Sec. 1, Art. XIII, motorized tricycles, is hereby deleted.

The word "breath" under letter (b)2, Sec. 2, Art. XV, is hereby corrected to read "breadth".

Items 1, 2, 3, 4 and 5 of Sec. 1, Art. XVII, shall read as follows:

- (1) For employment, scholarships, study grants and other purposes not here-under specified P 3.00
- (2) For firearms permit application 30.00
- (3) For change of name 30.00
- (4) For passport or visa application 45.00
- (5) For application for Filipino citizenship 150.00

The rates to be charged under Items 1, 2, 3, 4, 5, 6, 7 and 8 of Sec. 1 of Art. XXII shall be as follows:

SECTION 1. Imposition of fees. - Every person requesting for copies of official records and documents in any of the offices within the City Hall, pay the following fees:

- (1) For every 100 words or fraction thereof, typewritten (not including the certificates and notation) ₱ 1.50
- (2) Where the copy to be furnished is in a printed form, in whole or in part, for each page (double this fee if there are two pages in a sheet 3.00
- (3) For each certificate of correctness (with seal of office) written on the copy or attached thereto 3.00
- (4) For copies furnished by other bureaus, offices and branches of the government for official business (except those copies required by the Court at the request of litigants, in which case charges should be made in accordance with the above schedule) Free
- (5) For certifying the official act of justice of the peace or other certificate (judicial), with seal ₱ 3.00
- (6) For certified copies of any paper, record, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings), for each 100 words 1.50
- (7) Xerox or any other copy produced by copying machine, per page 2.50
- (8) Photo copy, per page 7.50

Art. XXIII shall read as:

"Art. XXII. Inspection and/or installation fees on machineries, boilers, etc."

and the second line of Sec. 1, Art. XXIII shall read:

"Following fees for the installation or inspection"

Article XXIV (Fire Inspection Fees) is hereby deleted in its entirety and as a consequence the number of the succeeding articles is correspondingly changed.

Under the General Provisions, Sec. 1-A is hereby inserted between Sec. 1 and Sec. 2, to read as follows:


Sec. 1-A. For any charge or fee for any permit or service that may be rendered by the City similar to, comparable or classifiable with any of the charges or services specifically mentioned therein shall pay the same rate as the particular subject charge or service herein specified to which it is similar to comparable or classifiable with."

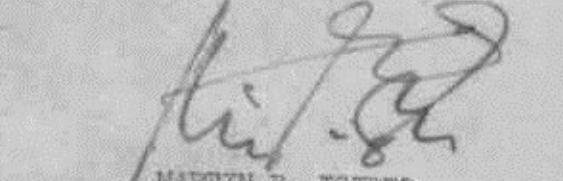
SEC. 3. This ordinance shall take effect on June 15, 1974.

Enacted by the Municipal Board of the City of Manila at its special session today, June 19, 1974.

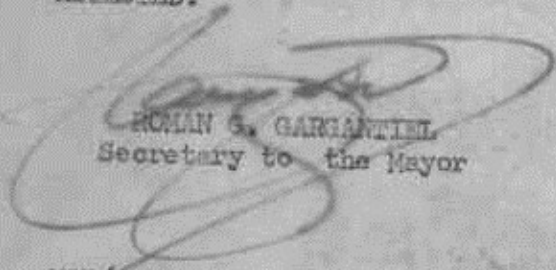
Approved by His Honor, the Mayor, on *June 27, 1974.*

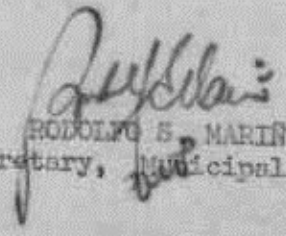
APPROVED:


RAMON D. BAGAESING
Mayor
City of Manila


MARTIN B. ISIDRO
Vice-Mayor and
Presiding Officer, Municipal Board

ATTESTED:


ROMAN G. GARGANTEL
Secretary to the Mayor


RODOLFO S. MARINO
Secretary, Municipal Board

IKIP/rmm