



Republic of the Philippines  
CITY COUNCIL  
City of Manila

\*\*\*\*\*

REGULAR SESSION NO. 35

9<sup>th</sup> CITY COUNCIL

\*\*\*\*\*

Begun and held in the City Council, Manila on Tuesday,  
the twenty second day of October, Two Thousand Thirteen

ORDINANCE NO. 8331

AN ORDINANCE ENACTING THE 2013 OMNIBUS REVENUE CODE OF THE CITY  
OF MANILA

ADMINISTRATION MEASURE

SPONSORED BY  
HON. RAYMUNDO R. YUPANGCO

Be it ordained by the City Council of Manila, in session assembled, *THAT*:

**CHAPTER I**

**ARTICLE A**

***TITLE***

**SECTION 1. *Title.*** — This Ordinance shall be known as the **2013 Omnibus Revenue Code of the City of Manila.**

**ARTICLE B**

***AUTHORITY AND SCOPE***

**SEC. 2. *Authority.*** — This Ordinance is enacted pursuant to Section 132, Chapter 1, Title One and Section 151, Article Three, Chapter 2, Title One, Section 232, Chapter 4, Title Two, Book II of R.A. No. 7160, otherwise known as the Local Government Code of 1991

**SEC. 3. *Scope.*** — This Ordinance shall govern the taxing and other revenue-raising powers of the City of Manila

**ARTICLE C**

***DEFINITIONS***

**SEC. 4. *Words and Phrases.*** — When used in this Ordinance:

- a) "Agricultural Product" — includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; 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 for purposes of preserving or otherwise preparing said products for the market;

- b) "Amusement" — is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun;
- c) "Amusement Places" — includes theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances,
- c.1) "Sing-along and Restaurant" — a liquor serving establishment where customers are entertained by live musical bands and laser/video equipment, where customers can sing and dance with their bring-in partner.
- c.2) "Music Lounge and Restaurant" — an establishment serving food, liquor and beverages, equipped with laser disc and videokes all designated principally to entertain guests, where guest relations officers who provide musical accompaniment also act as song guider and food coordinator to the guests and their families

- d) "Business" — means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- e) "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 dealers in securities and foreign exchange, as defined under applicable laws, or rules and regulations thereunder;
- f) "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,
- g) "Catering" — the delivery or serving of food outside the place of business, regardless of time, quantity and occasion;
- h) "Charges" — refer to pecuniary liability, as rents or fees against persons or property,
- i) "Contractor" — includes persons, natural or juridical, not subject to professional tax under Section 99 of this Ordinance, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this Section, the term "contractor" shall include arrastre proprietors or operators; barber shops, battery charging establishments proprietors or operators; beauty parlors, bookbinders, business agents, cinematographic film owners, lessors and distributors, commercial brokers, demolition and salvage works, detective and watchman agencies, dockyards proprietors or operators, dress shops, dry cleaning or dyeing establishments, engraving establishments, filling contractor, forwarding establishments, funeral parlors, furniture shops proprietors or operators, general building, general engineering and specialty contractors, greasing and washing of motor vehicles, hatters, heavy equipment proprietors or operators, hotels, motels proprietors or operators, house and sign painters, immigration brokers, installations of water system and gas or electric light, heat or power; lithographers, lodging houses proprietors or operators, massage clinics, sauna, Turkish and Swedish baths, master plumbers, milliners, mine drilling apparatus proprietors or operators, parking lots proprietors or operators, photographic studios, planning or surfacing and recutting of lumber, plastic lamination, plating establishments, printers, 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; repair shops for the repair of: any kind of mechanical and electrical devices, instruments, apparatus, sawmills under contract to saw or cut logs belonging to others; shoe repairing by machines or any mechanical contrivance, slenderizing and body building saloons and similar establishments, smelting plants, smiths, stevedoring, tailors shops, upholstering shops proprietors or operators, vulcanizing shops proprietors or operators, warehousing proprietors or operators;

- j) **"Corporations"** — includes partnerships, no matter how 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 pursuant to an operating or consortium agreement under a service contract with the government. General Professional partnership are partnerships formed by persons for the sole purpose of exercising their common profession, on 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;

- k) **"Countryside and Barangay Business Enterprise"** — refers to any business entity, association, or cooperative registered under the provisions of Republic Act Numbered Sixty Eight Hundred Ten (R.A. No. 6810), otherwise known as "Magna Carta For Countryside and Barangay Business Enterprises (Kalakalan 20)";
- l) **"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;
- m) **"Fee"** — means a charge fixed by law or ordinance for the regulation or inspection of a business or activity;
- n) **"Franchise"** -- is a right or privilege, effected with public interest which 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;
- o) **"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 or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT),
- p) **"Information Technology (IT)"** – is a collective term for the various technologies involved in processing and transmitting information which include computing, multimedia, microelectronics and interdependencies This includes Call Centers, IT providers and other similar establishments;

- q) **"Manufacturer"** - includes every person who, by physical or chemical process, alters the exterior texture of form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process alters the quality of any such raw material or manufactured or partially manufactured product so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition alters such raw materials or manufactured or partially manufactured products or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption;
- r) **"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,
- s) **"Motor Vehicle"** — means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street-sweepers, sprinklers, lawn mowers, bulldozers, graders, fork-lifts, 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;
- t) **"Municipal Waters"** — includes 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 lines drawn perpendicularly to the general coastline from points where the 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 cities;
- u) **"Operator"** — includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- v) **"Peddler"** — means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Title;
- w) **"Persons"** — means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

- x) "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 law, 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;
- y) "Retail" — means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold,
- z) "Vessel" — includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water,
- aa) "Wharfage" — means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessels, and
- bb) "Wholesale" -- means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

**SEC. 5. Rules of Interpretation** - In case of doubt, this Ordinance shall be construed against the City and in favor of the taxpayer. Any claim for tax exemption, incentive or relief shall comply with the provisions of this Ordinance and shall be construed strictly against the claimant.

## CHAPTER II

### ARTICLE A

#### *REAL PROPERTY TAXES*

**SEC. 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 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 date for a specific purpose;
- e) "*Assessment*" - is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of 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, 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 improvement or those immovable by destination;
- h) **"Commercial Land"** - is land 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 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 enhance its value, beauty or utility or to adapt it for new or further purposes;
- m) **"Industrial Land"** - is 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 purpose 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 machine, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines 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 improvement 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 current prices with the same or closely similar material,
- r) **"Residential Land"** - is land principally devoted to habitation

**SEC. 7. Imposition of the Basic Real Property Tax.** — There is hereby levied an annual *ad valorem* tax on the assessed value of real property such as land, buildings, machinery and other improvements affixed or attached to real property located in the City of Manila at the following rates

Class of Property	Rates of Levy
Residential	1 5 %
Commercial	2 0 %
Industrial	2 0 %
Special	2 0 %

Provided, that newly constructed buildings with ten (10) stories and above and those with five (5) to nine (9) stories shall be taxed at fifty percent (50%) and seventy five (75%) of the rates prescribed herein, respectively, for a period of three (3) years from the date of completion

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

**SEC. 9. Classes of Real Property for Assessment Purposes.** — For purposes of assessment, real property shall be classified as residential, commercial, industrial, or special by the City Assessor

**SEC. 10. Special Classes of Real Property** — All lands, buildings, and other improvements thereon actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by local water districts, and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power shall be classified as special.

**SEC. 11. Actual Use of Real Property as Basis for Assessment.** — Real property shall be classified, valued and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses

**SEC. 12. Assessment Levels.**

A ) The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as follows:

1 ) On lands:

Class	Assessment Levels
Residential	10%
Commercial	30%
Industrial	30%



2 ) On buildings and other structures.

a ) Residential Fair Market Value

Over	Not over	Assessment Levels
	P175,000.00	0%
P175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

b ) Commercial/Industrial Fair Market Value

Over Levels	Not Over	Assessment
	P300,000.00	30%
P300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

3 ) On machineries.

Class	Assessment Levels
Residential	50%
Commercial	80%
Industrial	80%

4 ) On special classes. — The assessment levels for all lands, buildings, machineries and other improvements shall be as follows:

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

B ) The assessment levels in paragraph A.) hereof shall be applied initially during the first general revision of real property assessments to be undertaken pursuant to Sections 32 and 33 of this Ordinance.

C ) Pending the enactment of a Schedule of Fair Market Values under Sections 29 and 31 of this Ordinance and the effectivity of the revised new assessment levels, the prevailing schedule of market values and the assessment levels currently used by the City Assessor shall continue to be applied.

**SEC. 13. Exemptions.** — The following are exempted from payment of the basic real property tax and the SEF tax

- A.) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person,
- B ) Charitable institutions, churches, and parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes,
- C ) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power,
- D ) All real property owned by duly registered cooperatives as provided for under R.A. No 6938, and
- E ) Machinery and equipment used for pollution control and environmental protection

All the properties mentioned in this Section shall be valued for the purpose of assessment and record shall be kept thereof as in other cases.

**SEC. 14. Withdrawal of Tax Exemption.** — Except as provided herein, and pursuant to Sec 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 January 1, 1992.

**SEC. 15. Time of Payment** — The real property tax herein levied together with the additional levy on real property for the Special Education Fund 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 one percent (1%) SEF tax must be collected simultaneously. Payments of real property taxes shall first be applied to prior year's delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period

**SEC. 16. *Tax Discount for Advanced and Prompt Payment.*** — If both the basic real property tax and additional SEF tax are paid full year on or before January 31, the taxpayer shall be entitled to a twenty percent (20%) discount; a tax discount of 15% percent if paid quarterly on or before the last day of the first month of every quarter, and ten percent (10%) discount prompt payments made as provided in Section 15. *Provided, however,* that such discounts shall only be granted to properties without delinquencies. *Provided further,* that payment of basic or SEF tax only shall not entitle the taxpayer to any discount provided herein.

**SEC. 17. *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 property located in the barangay. *Provided, however,* 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, in accordance with the provisions of this Article, shall be distributed as follows:

- A.) City of Manila General Fund 70%
- B.) Barangay share — Thirty percent (30%) which shall be distributed among the component barangays of the City in the following manner:
  - 1 Fifty percent (50%) share shall accrue to the barangay where the property is located
  - 2 Fifty percent (50%) shall be divided equally among the component barangays.

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 the 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%) SEF tax shall accrue entirely and shall be automatically released to the City of 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.

**SEC. 18. *Appraisal of Real Property.*** — All property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the City in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment of real property pursuant to the provisions of the Local Government Code.

**SEC. 19. Declaration of Real Property by the Owner or Administrator.** — It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvements, within the City of Manila, or their duly authorized representative, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the City Assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the City Assessor once every three (3) years during the period from January first to June thirtieth commencing with the calendar year 2014

For this purpose, the City Assessor shall use the standard form known as sworn declaration of property values prescribed by the Department of Finance. The procedures in filing and safekeeping thereof shall be in accordance with the guidelines issued by the said department

**SEC. 20. Duty of Person Acquiring Real Property or Making Improvements thereon.**

- A.) It shall be the duty of any person, or his authorized representative, acquiring at any time real property situated in the city or making any improvement on real property, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.
- B.) In the case of houses, buildings, or other improvements acquired, or newly constructed which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvement 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 any existing building house, or other real property, whichever comes earlier.
- C.) In the case of machinery, the sixty-day (60) period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the City Assessor. For this purpose, the City Assessor may secure certification of the building official or engineer or other appropriate official stationed in the City

**SEC. 21. Declaration of Real Property by the City Assessor.**

- A.) When any person, natural or juridical, by whom real property is required to be declared under this Ordinance refuses or fails for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of the defaulting owner, and shall assess the property for taxation in accordance with the provisions of this Article.

- B ) In the case of real property discovered whose owner or owners are unknown, the City Assessor shall likewise declare the same in the name of the unknown owner until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under this Ordinance, as the case may be.
- C ) No oath shall be required of a declaration thus made by the City Assessor.

**SEC. 22. *Listing of Real Property in the Assessment Roll.***

- A ) The City Assessor shall prepare and maintain an assessment roll wherein all real property shall be listed whether taxable or exempt, located within the territorial jurisdiction of the City. Real Property shall be listed valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property
- B ) The undivided real property of a deceased person may be listed valued and assessed in the name of the estate or of the heirs and devisees without designating them individually, and undivided real property other than that owned by a deceased may be listed, valued and assessed in the name of one or more co-owners: *Provided, however,* that such heir, devisee, or co-owner shall be liable severally and proportionately for all obligations imposed by this article and the payment of the real property tax with respect to the undivided property.
- C ) The real property of a corporation, partnership, or association shall be listed, valued and assessed in the same manner as that of an individual
- D ) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or of the public entity if such property has been acquired or held for resale or lease.

**SEC. 23. *Proof of Exemption of Real Property from Taxation.*** — Every person, by or for whom real property is declared, who shall claim tax exemption for such property under this Article, shall file with the City Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including Corporate Charters, Title of Ownership, Articles of Incorporation, By-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be tax exempt, the same shall be dropped from the assessment roll

**SEC. 24. *Real Property Identification System.*** — All declarations of real property, made under the provisions of this Article shall be kept and filed under a uniform classification system to be established by the City Assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

**SEC. 25. *Notification of Transfer of Real Property Ownership.***

- A ) Any person who shall transfer real property ownership to another shall notify the City Assessor within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

- B ) In addition to the notice of transfer, the previous property owner shall likewise surrender to the City Assessor the tax declaration covering the subject property in order that the same may be cancelled from the assessment records. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty-day (60) period, file with the City Assessor, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of Secs. 19 and 20 of this Ordinance.

**SEC. 26. *Duty of Register of Deeds to Apprise City Assessor of Real Property Listed in Registry.***

- A ) To ascertain whether or not any real property entered in the registry of property has escaped discovery and listing for the purpose, of taxation, the register of deeds shall prepare and submit to the City Assessor, within six (6) months from the date of effectivity of the Local Government Code (January 1, 1992) and every year thereafter, an abstract of his registry, which shall include brief but sufficient descriptions of real properties entered therein, their present owners, and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or partition or other forms of alienation.
- B ) It shall be the duty of the Register of Deeds to require every person who shall present for registration a document of transfer, alienation or encumbrance of real property, to accompany the same with a certificate to the effect that the real property subject to the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Register of Deeds to refuse the registration of the document.
- C ) The Register 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 thirty (30) days from the date of registration or acknowledgment.

**SEC. 27. *Duty of Official Issuing Building Permit or Certificates of Registration of Machinery to Transmit Copy to the City Assessor.***

- A.) Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance to the City Assessor.
- B ) Any official referred to in paragraph A hereof shall likewise furnish the City Assessor with copies of the building floor plans and/or certificates of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery and the rules and guidelines issued by the Department of Finance (DOF).

**SEC. 28. *Duty of Geodetic Engineers to Furnish Copy of Plans to the City Assessor.*** – It shall be the duty of all geodetic engineers, public or private, to furnish free of charge to the City Assessor with a white or blueprint copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipts of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

**SEC. 29. *Preparation of Schedule of Fair Market Values.***

- A) Before any general revision of property assessment is made pursuant to the provisions of this Article, there shall be prepared a Schedule of Fair Market Values by the City Assessor for the different classes of real property situated in the City for enactment of a separate Ordinance by the Sangguniang Panlungsod. The schedule of fair market values shall be published in a newspaper of general circulation in the City or in the absence thereof, shall be posted in the City Hall and in two other conspicuous public place therein.
- B) In the preparation of schedules of fair market values, the City Assessor shall be guided by the rules and regulations issued by the Department of Finance.

**SEC. 30. *Authority of the City Assessor to Take Evidence.*** — For the purpose of obtaining information of which to base the market value of any real property, the City Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

**SEC. 31. *Amendment of Schedule of Fair Market Values.*** — The City Assessor may recommend to the Sangguniang Panlungsod amendments to correct errors in valuation in the Schedule of Fair Market Values. The Sanggunian shall act upon the recommendation within ninety (90) days from receipt.

**SEC. 32. *General Revision of Assessments and Property Classification.***

- A) The City Assessor shall undertake a general revision of real property assessments within two (2) years after the effectivity of the Local Government Code (January 1, 1992) and every three (3) years thereafter.
- B) For this purpose, the City Assessor shall prepare the Schedule of Fair Market Values for the different kinds and classes of real property located within the territorial jurisdiction of the City within two (2) years from the effectivity of the Local Government Code (January 1, 1992) in accordance with the rules and regulations issued by the Department of Finance.
- C) The general revision of assessments and property classification shall commence upon the enactment of an ordinance by the Sangguniang Panlungsod adopting the Schedule of Fair Market Values but not later than December 31, 2014. Thereafter, the City Assessor shall undertake the general revision of real property assessment and property classification once every three (3) years.

**SEC. 33. *General Revision of Assessment; Expenses Incident Thereto.***— Expenses incident to the general revision of real property assessment shall be shared proportionately by the city, the City School Board and the barangays. The share of the City shall be provided in the appropriation ordinance. The share of a barangay shall be based on its share of the proceeds of the real property tax.

**SEC. 34. *Valuation of Real Property.*** — In case where:

- A ) Real property is declared and listed for taxation purposes for the first time;
- B ) There is an ongoing general revision classification and assessment; or
- C ) A request is made by the person in whose name the property is declared, the City Assessor or his duly authorized deputy shall, in accordance with the provisions of this Article, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment of taxpayer's valuation thereon: *Provided, however,* that the assessment of real property shall not be increased often than once every three (3) years except in case of new improvements substantially increasing the value of said property or of any change in its actual use.

**SEC. 35. *Date of Effectivity of Assessment or Reassessment.*** — All assessments or reassessments made after the first day of January of any year shall take effect on the first day of January of the succeeding year. *Provided, however,* that the reassessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great or sudden inflation or deflation of real property values or to the gross illegality of the assessment when made or to any other abnormal cause, shall be made within ninety (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

**SEC. 36. *Assessment of Property Subject to Back Taxes.*** — Real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment: *Provided, however* that, such taxes shall be computed on the basis of the applicable schedule of values, assessment levels or tax rates in force during the corresponding period.

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

**SEC. 37. *Notification of New or Revised Assessment.*** — When real property is assessed for the first time or when an existing assessment is increased, the City Assessor shall, within thirty (30) days, give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the Punong Barangay to the last known address of the person to be served.

**SEC. 38. *Appraisal and Assessment of Machinery.***

- A.) The fair market value of a brand new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.
- B.) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre, and handling, duties and taxes, plus cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Central Bank.



**SEC. 39. Depreciation Allowance for Machinery.** — For purposes of assessment, a depreciation allowance shall be made for machinery at a rate of five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use. Provided, however, that the remaining value for all kinds of machinery shall be fixed at twenty percent (20%) of such original, replacement or reproduction for so long as the machinery is useful and in operation

**SEC. 40. Organization, Powers, Duties, and Function 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 chairman, the Prosecutor designated or assigned to the City and the City Engineer as members, who shall serve as such in an *ex officio* capacity without additional compensation.
- B) The Chairman of the Board shall have the power to designate any employee of the City to serve as secretary to the board also without additional compensation
- C) The chairman 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 the Local Government Code of 1991 They shall take an oath or affirmation of office in the manner herein set forth.

I \_\_\_\_\_, after having been appointed to the position of \_\_\_\_\_, in the City of Manila and now assuming my position as \_\_\_\_\_ of the Board of Assessment Appeals solemnly swear that I will faithfully discharge to the best of my ability the duties of this position and of all others that I am holding, or may hereafter 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 decisions, and that I imposed this obligations upon myself voluntarily, without mental reservation, or purpose of evasion.

So help me God.

\_\_\_\_\_  
Signature

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

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

**SEC. 41. Meetings and Expenses of the City Board of Assessment Appeals.**

- A) 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
- B) 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

**SEC. 42. *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 (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 declaration and such affidavits or documents submitted in the support of the appeal

**SEC. 43. *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 exercise of its appellate jurisdiction, the board shall have the power to summon witnesses, administer oaths, conduct ocular inspections, take depositions, and issue 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 applicable in 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 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 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.

✓**SEC. 44. *Effect of Appeal on the Payment of Real Property Tax.*** — Appeal on assessments of real property made under the provisions of this Ordinance 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

**SEC. 45. *City Assessor to Furnish City Treasurer with Assessment Roll.*** — On or before the thirty-first day of December of each year, the City Assessor shall submit an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties to the City Treasurer.

**SEC. 46. *Notice of Time for Collection of Tax.*** — The City Treasurer shall, on or before the thirty-first day of January each year, in the case of the basic real property tax and the additional tax for the SEF 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

**SEC. 47. *Payment Under Protest.*** —

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

- B ) Fifty percent (50%) of the 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 refunded to the protestant, or applied as tax credit against his existing or future tax liability; and
- D ) In the event that the protest is denied or upon the lapse of the sixty-day (60) period prescribed in subparagraph A, 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.

**SEC. 48. *Repayment of Excessive Collections.*** — When an assessment of basic real property tax, or any other tax levied under this Ordinance, 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 the Denial of the Claim for Tax Refund or Credit, 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.

**SEC. 49. *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 City 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 this Ordinance, 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 juridically, 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.

**SEC. 50. *Remedies for the Collection of Real Property Tax.*** — For the collection of the basic real property tax and any other tax levied under this Ordinance, 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

**SEC. 51. *City Government's Lien.*** — The basic real property tax and any other tax levied under this Ordinance, 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 the related interests and expenses

**SEC. 52. *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 Ordinance, real property subject to such tax may be levied upon through the 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 the 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 the 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.

**SEC. 53. *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 the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

**SEC. 54. *Advertisement and Sale.*** — Within thirty (30) days after 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 building, and in a publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the City. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and the 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 building, or on the property to be sold, or at any other place as specified in the notice of the sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Mayor and the Sanggunian 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. *Provided, however*, that 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 within a reasonable time after the expiration of the period of redemption and upon written demand and proof of ownership of the owner.

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

**SEC. 55. *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 less the amount of the excess proceeds referred to in the immediately preceding section. 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 the possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof.

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

**SEC. 56. *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.

**SEC. 57. *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 the real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office to the Mayor and the Sangguniang Panlungsod. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his 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.

**SEC. 58. *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.

**SEC. 59. *Further Distraint of Levy.*** — Levy may be repeated if necessary until the full amount due, including all expenses, is collected.

**SEC. 60. *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.

**SEC. 61. *Action Assailing Validity of Tax Sale.*** — No court shall entertain any 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 rights of the delinquent owner of the real property or the person having legal interest therein have been impaired.

**SEC. 62. *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.

**SEC. 63. *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, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit the same to the City Mayor and the Sangguniang Panlungsod on or before the thirty-first 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.

**SEC. 64. *Periods Within Which to Collect Real Property Taxes.*** — The basic real 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 the 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 from 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 which 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

**SEC. 65. *Condonation or Reduction of Real Property Tax and Interest.*** — In case of calamity in the City, the Sangguniang Panlungsod by ordinance passed prior to the first day of January of any year and upon recommendation of the City Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the areas affected by the calamity.

**SEC. 66. *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.

**SEC. 67. *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.

**SEC. 68. *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.

**SEC. 69. *Fees in Court Actions.*** — As provided in Section 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the City Treasurer or Assessor shall be exempt from the payment of court and sheriff's fees.

**SEC. 70. *Fees in Registration of Papers or Documents on Sale of Delinquent Real Property of Province.*** — As provided in Section 281 of the Local Government Code of 1991, 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.

**SEC. 71. *Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees.*** — As provided in Section 282 of the Local Government Code of 1991, all real property assessment notices or owner's copies of tax declaration sent through the mails by the City Assessor shall be exempt from the payment of postal charges or fees.

**SEC. 72. *Sale and Forfeiture before Effectivity of this Ordinance.*** — Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected before the effectivity of this Ordinance shall be governed by the provisions of applicable ordinances or laws then in force.

**SEC. 73. *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 15, 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, however, shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

**SEC. 74. 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 imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceeding 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 imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P 500.00) nor more than Five Thousand Pesos (P 5,000.00) or both such imprisonment and fine, at the discretion of the court.

**SEC. 75. Penalties for Delaying Assessment of Real Property and Assessment Appeals.** — Any government official or employee, national or local, 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 imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P 500.00) nor more than Five Thousand Pesos (P 5,000.00) or both such imprisonment and fine, at the discretion of the court.

**SEC. 76. Penalties for Failure to Dispose of 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 and any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to imprisonment of not less than one (1) month nor more than six (6) months, or a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

## **ARTICLE B**

### **TAX ON IDLE LANDS**

**SEC. 77. Idle Lands, Coverage.** — For purposes of real property taxation, idle lands shall include all lands 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 the subdivision owner or operator



**SEC. 78. *Imposition of Tax.*** — There is hereby levied an annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

**SEC. 79. *Exemptions.*** — The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, or utilizing the same by reason of *force majeure*, civil disturbance, natural calamity or any justifiable cause or circumstance.

Any person having legal interest on the land desiring to avail of the exemption under this Section shall file the corresponding application with the City Treasurer. The application shall state the ground(s) under which the exemption is being claimed.

**SEC. 80. *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 City of Manila.

**SEC. 81. *Listing of Idle Land by the Assessor.*** — The City Assessor shall make and keep an updated record of all idle lands located within the City. For purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify the owner of the property or person having legal interest therein of the imposition of the additional tax.

**SEC. 82. *Penalty for Tax Delinquency.*** — Failure to pay the tax on idle lands upon the expiration of the periods provided in this Ordinance shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid: *Provided, however*, that in no case shall the total interest on the unpaid tax or portion thereof exceeds thirty-six (36) months.

## ARTICLE C

### *SPECIAL LEVY ON LANDS*

**SEC. 83. *Special Levy, Its Meaning.*** — Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvement introduced by the government.

**SEC. 84. *Imposition of Levy.*** — A special levy is hereby imposed on the lands specially benefited by public work projects or improvements funded by the City at the rate not to exceed sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

**SEC. 85. *Exemptions.*** — The special levy shall not apply to lands exempt from the basic real property tax. It shall not also apply to the remainder of the land portions of which have been donated to the city for the construction of projects or improvements subject to special levy.

**SEC. 86. *Time of Payment.*** — The special levy shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such levy.

**SEC. 87. *Collection and Accrual of Proceeds.*** — Collection of special levy on land shall be the responsibility of the City Treasurer. The proceeds shall accrue to the General Fund of the City.

**SEC. 88. *Ordinance Imposing a Special Levy.*** — A tax ordinance imposing a special levy shall described with reasonable accuracy the nature, extent, and location of the public works projects or improvements to be undertaken, state the estimated cost thereof, specify the metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Panlungsod shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project. The Ordinance shall likewise specify the appropriate penalty for non-compliance or violations of the provisions of the said ordinance.

**SEC. 89. *Publication of Proposed Ordinance Imposing a Special Levy.*** — Before the enactment of the ordinance imposing a special levy the Sangguniang Panlungsod shall conduct a public hearing thereon; notify in writing the owners of the real property to be affected or the persons having legal interest therein as to the rate and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.

**SEC. 90. *Fixing the Amount of Special Levy.*** — The special levy authorized therein shall be apportioned, computed and assessed according to the assessed valuation of the lands affected as shown by the books of the City Assessor or its current assessed value as fixed by said assessor if the property does not appear on record in his books. Upon the effectivity of the Ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.

**SEC. 91. *Taxpayers Remedies Against Special Levy.*** — Any owner of real property affected by a special levy or any person having a legal interest therein may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided for in this Ordinance.

**SEC. 92. *Administrative Provisions.***

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

**ARTICLE D**

**TAX ON THE TRANSFER OF REAL PROPERTY OWNERSHIP**

**SEC. 93. *Accrual of Collections.*** — Except as otherwise provided in this Ordinance, the taxes, fees, and charges levied by the City of Manila accrue to the City.

**SEC. 94. *Tax on the Transfer of Real Property Ownership.***

A.) There is hereby imposed 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 Two and One Half percent (82.5%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from this tax.

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

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

**ARTICLE E**

***TAX ON THE BUSINESS OF PRINTING AND PUBLICATION***

**SEC. 95. *Tax on the Business of Printing and Publication.*** — There is hereby imposed a tax 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 and the gross receipts of newspapers and magazines derived purely from advertisement at the rate of Eighty Two and One Half percent (82.5%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

In the case of a newly started business, the tax shall be Eight percent (8%) 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 receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education Culture and Sports as school texts or references shall be exempt from the tax herein imposed.

**ARTICLE F**

***FRANCHISE TAX***

✓**SEC. 96. *Franchise Tax.*** — Notwithstanding any exemption granted by any law or other special law, a tax on businesses enjoying a franchise, at the rate of Eighty Two and One Half percent (82.5%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within its territorial jurisdiction, is hereby imposed.

## **ARTICLE G**

### ***Tax on Sand, Gravel and Other Quarry Resources***

**SEC. 97. *Tax on Sand, Gravel and Other Quarry Resources.*** — There is hereby imposed a tax of ten percent (10%) of the fair market value per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources extracted from public lands or from the beds of seas, rivers, streams, creeks and other public waters within the City.

The permit to extract sand gravel and other quarry resources shall be issued exclusively by the City Mayor. The proceeds of the tax shall be distributed as follows:

- 1) City — Sixty percent (60%)
- 2) Barangay — Forty percent (40%)  
where the sand, gravel, and other quarry resources are extracted.

## **ARTICLE H**

### ***PROFESSIONAL AND OCCUPATION TAX***

**SEC. 98. *Professional and Occupation Tax.***

- A.) *Imposition of 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 (P 300.00).
- 1.) Every person who has paid the corresponding 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, license, or fee for the practice of such profession, pursuant to Sec. 139 B.) Chapter 2, Title One, Article One, BOOK II of R.A. No. 7160.
  - 2.) Any individual or corporation employing a person subject to professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.
  - 3.) The professional tax shall be payable annually on or before the thirty-first (31st) day of January. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid. Professionals exclusively employed in the government shall be exempt from the payment of this tax.
  - 4.) 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.
- B.) *Imposition of the Tax on Occupation.* — There is hereby imposed an annual occupation tax on all persons engaged in the exercise of a calling or occupation not requiring the passing of a government examination for the practice or exercise thereof, at the rate of one hundred Twenty Pesos (P 120.00).

**ARTICLE I**  
**AMUSEMENT TAX**

**SEC. 99. *Amusement Tax***

- a) The City hereby imposes an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, music lounges, sing-along, restaurants, circuses, boxing stadia, basque pelota ("jai-alai") courts, race tracks and other places of amusement at the rate of Ten percent (10%) of the gross receipts from admission fees.
- b) 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.
- c) The holding of operas, concerts, dramas, recitals, painting and art exhibition, flower shows, musical programs, literary and oratorical presentations, except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed.
- d) Payment of Tax - The tax shall be due and payable within the first twenty (20) days of the month next following that for which it is due by the proprietor or lessee or operator concerned. The tax shall be determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month.
- e) Penalties. - If the tax is not paid within the time fixed, the taxpayer shall be subject to the surcharges, interests and penalties prescribed by this Ordinance. In case of willful neglect to file return and pay the tax within the time required, or in case a fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of the tax due, in addition to the interest and penalties provided by this ordinance.

**ARTICLE J**

**ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF  
MANUFACTURERS OR PRODUCERS, WHOLESALERS OF, DEALERS, OR  
RETAILERS IN, CERTAIN PRODUCTS**

**SEC. 100. *Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers of, Dealers, or Retailers in, Certain Products.***

- A.) The City hereby imposes an annual fixed tax for every truck, van or any vehicle 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 products to sales outlets, or consumers, whether directly or indirectly, within the City in an amount not exceeding Eight Hundred Twenty-Five (P 825.00) Pesos.
- B.) The manufacturers, producers, wholesalers, dealers, and retailers referred to in the immediately foregoing paragraph shall be exempt from the tax on peddlers prescribed in this Ordinance.

**ARTICLE K**

**GRADUATED TAX ON BUSINESS**

**SEC. 101. Tax on Manufacturers, Assemblers and Other Processors** — There is hereby imposed a graduated tax on manufacturers, assemblers, re-packers, 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:

<b>GROSS SALES</b>		<b>AMOUNT OF TAX</b>	
		<i>Annually</i>	<i>Quarterly</i>
Less than P50,000.00		1,089.00	272.25
50,000.00	or more but less than 75,000.00	2,178.00	544.50
75,000.00	or more but less than 100,000.00	2,722.50	680.63
100,000.00	or more but less than 150,000.00	3,630.00	907.50
150,000.00	or more but less than 200,000.00	4,537.50	1,134.38
200,000.00	or more but less than 300,000.00	6,352.50	1,588.13
300,000.00	or more but less than 500,000.00	9,075.00	2,268.75
500,000.00	or more but less than 750,000.00	13,200.00	3,300.00
750,000.00	or more but less than 1,000,000.00	16,500.00	4,125.00
1,000,000.00	or more but less than 2,000,000.00	22,687.50	5,671.88
2,000,000.00	or more but less than 3,000,000.00	27,225.00	6,806.25
3,000,000.00	or more but less than 4,000,000.00	32,670.00	8,167.50
4,000,000.00	or more but less than 5,000,000.00	38,115.00	9,528.75
5,000,000.00	or more but less than 6,500,000.00	40,218.75	10,054.69
40,218.75	Plus 55% of 1% in excess of		PhP 6,500,000.00
141,968.75	Plus 22% of 1% in excess of		25,000,000.00
306,968.75	Plus 11% of 1% in excess of		100,000,000.00

**SEC. 102. Tax on Wholesalers, Distributors, or Dealers.** — There is hereby imposed a graduated tax on wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedule:

<b>GROSS SALES</b>		<b>AMOUNT OF TAX</b>	
		<i>Annually</i>	<i>Quarterly</i>
Less than P50,000.00		1,089.00	272.25
50,000.00	or more but less than 75,000.00	1,633.50	408.38
75,000.00	or more but less than 100,000.00	2,178.00	544.50
100,000.00	or more but less than 150,000.00	3,085.50	771.38
150,000.00	or more but less than 200,000.00	3,993.00	998.25
200,000.00	or more but less than 300,000.00	5,445.00	1,361.25
300,000.00	or more but less than 500,000.00	7,260.00	1,815.00
500,000.00	or more but less than 750,000.00	10,890.00	2,722.50
750,000.00	or more but less than 1,000,000.00	14,520.00	3,630.00
1,000,000.00	or more but less than 2,000,000.00	16,500.00	4,125.00
Over 2,000,000.00 up to 3,000,000.00	16,500.00 plus 82.5% of 1% in excess of 2,000,000.00		
Over 3,000,000.00 up to 5,000,000.00	24,750.00 plus 55% of 1% in excess of 3,000,000.00		
Over 5,000,000.00	35,750.00 plus 22% of 1% in excess of 5,000,000.00		

**SEC. 103. Tax on Essential Commodities.** — A percentage tax at the rate of one half (1/2) of the rates prescribed under Sections 101, 102, and 104 is hereby imposed on exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder

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

**SEC. 104. Tax on Retailers.** — A percentage tax is hereby imposed on retailers

GROSS SALES	AMOUNT OF TAX	
	<u>Annually</u>	<u>Quarterly</u>
Over PhP 50,000.00 but less than PhP 400,000.00	3%	0.75%
Over 400,000.00	1.0%	0.25%

**SEC. 105. Tax on Contractors.** — A percentage tax is hereby imposed on contractors and other independent contractors, in accordance with the following schedule:

GROSS SALES	AMOUNT OF TAX	
	<u>Annually</u>	<u>Quarterly</u>
less than 50,000.00	907.50	226.88
50,000.00 or more but less than 75,000.00	1,452.00	363.00
75,000.00 or more but less than 100,000.00	2,178.00	544.50
100,000.00 or more but less than 150,000.00	3,267.00	816.75
150,000.00 or more but less than 200,000.00	4,356.00	1,089.00
200,000.00 or more but less than 250,000.00	5,989.50	1,497.38
250,000.00 or more but less than 300,000.00	7,623.00	1,905.75
300,000.00 or more but less than 400,000.00	10,164.00	2,541.00
400,000.00 or more but less than 500,000.00	13,612.50	3,403.13
500,000.00 or more but less than 750,000.00	15,262.50	3,815.63
750,000.00 or more but less than 1,000,000.00	16,912.50	4,228.13
1,000,000.00 or more but less than 2,000,000.00	18,975.00	4,743.75
Over P2,000,000.00 - P18,975.00 Plus 82.5% of 1% in excess of PhP 2,000,000.00		

**SEC. 106. Tax on Banks and Other Financial Institutions** - A percentage tax is hereby imposed on banks and other financial institutions, at the rate of Twenty Two percent (22%) of One percent (1%) on the gross receipts of the preceding calendar year derived from interests, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property; PROVIDED, that the percentage tax on Gross Premiums of insurances shall be Twelve and One-tenth percent of one percent (12 1/10% of 1%).

**SEC. 107. Tax on Peddlers.** — A fixed tax is hereby imposed on peddlers engaged in the sale of any merchandise or article of commerce, at the rate of eighty-two pesos (P82.00) per peddler. Ex. Agents, special offers, etc.

**SEC. 108. Tax on the Storage of Flammable, Combustible, or Explosive Substances.** - Every person or entity who operates and maintains storage facilities and depots, except gasoline dealers/stations used for the storage of flammable, combustible, or explosive substance within the City of Manila shall secure a yearly permit or certificate of inspection as to compliance with standard safety requirements and regulations from the Manila Health Department and the City Engineer's Office in coordination with the City Fire Marshall and shall pay the following fixed tax on businesses, hazardous, and dangerous to life and limb, to be computed on the basis 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. FLAMMABLE LIQUIDS:**

1. With flash point at 20 degrees F or below such as gasoline and other carbon bisulphide, naptha, benzol, allodin, and acetone:

	<u>Rate per Quarter</u>
Over 5 to 25 gals .....	Php 11.25
Over 25 to 50 gals .....	30.00
Over 50 to 100 gals .....	60.00
Over 100 to 500 gals .....	120.00
Over 500 to 1,000 gals .....	180.00
Over 1,000 to 1,500 gals .....	240.00
Over 1,500 to 2,000 gals .....	300.00
Over 2,000 to 2,500 gals .....	360.00
Over 2,500 to 3,000 gals .....	480.00
Over 3,000 to 3,500 gals .....	600.00
Over 3,500 to 4,000 gals .....	720.00
Over 4,000 to 8,000 gals .....	900.00
Over 8,000 to 10,000 gals .....	1,200.00
Over 10,000 to 50,000 gals .....	1,800.00
Over 50,000 to 200,000 gals .....	2,700.00
Over 200,000 to 500,000 gals .....	3,600.00
Over 500,000 to 1,500,000 gals .....	4,800.00
Over 1,500,000 to 2,000,000 gals .....	6,000.00
In Excess of 2,000,000 gals .....	6,000.00 plus 2.00/100 gals

The foregoing impositions shall be considered an indispensable and integral component of business overhead and shall not be shifted forward to the consumers nor result to an increase in the pump price of gasoline.

2. With flash point at above 20 degrees F and below 70 degrees F such as alcohol, amyl acetate, tuluol, ethyl acetate:

Over 5 to 25 gals .....	Php 22.50
Over 25 to 50 gals .....	30.00
Over 50 to 100 gals .....	45.00
Over 100 to 500 gals .....	75.00
Over 500 to 1,000 gals .....	120.00
Over 1,000 to 1,500 gals .....	300.00
Over 5,000 to 2,000 gals .....	600.00
Over 25,000 to 2,500 gals .....	1,200.00
Over 50,000 gals .....	1,500.00



3. With flash point at above 70 degrees F up to 200 degrees F such as turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosene, cleansing solvent, polishing liquids

Over 5 to 25 gals .....	<i>Php</i>	11.25
Over 25 to 50 gals .....		18.00
Over 50 to 100 gals .....		30.00
Over 100 to 1,000 gals .....		75.00
Over 1,000 to 5,000 gals .....		150.00
Over 5,000 to 10,000 gals .....		300.00
Over 10,000 to 50,000 gals .....		450.00
Over 50,000 to 100,000 gals .....		750.00
Over 100,000 to 3,500 gals .....		1,200.00
Over 500,000 to 4,000 gals .....		2,250.00
Over 900,000 gals .....		3,000.00

4. With flash point over 200 degrees F when subject to spontaneous ignition or is artificially heated to temperature equal to or higher than its flash point such as petroleum oil, crude oil, others:

Over 5 to 25 gals .....	<i>Php</i>	11.25
Over 25 to 50 gals .....		18.00
Over 50 to 100 gals .....		30.00
Over 100 to 500 gals .....		90.00
Over 500 to 1,000 gals .....		180.00
Over 1,000 to 20,000 gals .....		300.00
Over 20,000 gals .....		450.00

**B FLAMMABLE GASES;**

Acetylene, hydrogen, coal gas and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases:

Over 5 to 25 gals .....	<i>Php</i>	15.00
Over 25 to 50 gals .....		30.00
Over 100 to 500 gals .....		90.00
Over 500 to 2,000 gals .....		180.00
Over 2,000 to 10,000 gals .....		450.00
Over 10,000 to 50,000 gals .....		900.00
Over 50,000 to 100,000 gals .....		1,350.00
Over 100,000 gals .....		2,250.00

**C COMBUSTIBLE SOLIDS**

**1 Calcium Carbide**

Over 10 to 20 kgs .....	<i>Php</i>	33.75
Over 20 to 50 kgs .....		45 00
Over 50 to 500 kgs .....		90 00
Over 500 to 1,000 kgs .....		135 00
Over 1,000 to 5,000 kgs .....		180.00
Over 5,000 to 10,000 kgs .....		225 00
Over 10,000 to 50,000 kgs .....		337 50
Over 50,000 kgs .....		450 00

2 Pyrolyxin.

Over 10 to 50 kgs	Php	30.00
Over 50 to 200 kgs		60.00
Over 200 to 500 kgs		120.00
Over 500 to 1,000 kgs		225.00
Over 1,000 to 3,000 kgs		450.00
Over 3,000 to 10,000 kgs		750.00
Over 10,000 kgs		1,500.00

3 Matches

Over 25 to 100 kgs	Php	30.00
Over 100 to 500 kgs		150.00
Over 500 to 1,000 kgs		300.00
Over 500 to 1,000 kgs		600.00
Over 5,000 kgs		1,200.00

4. Nitrate, phosphorous, bromine, sodium, picric acid and others with hazardous, explosive, corrosive, oxidizing or lachrymatory properties:

Over 5 to 100 kgs	PhP	30.00
Over 25 to 500 kgs		45.00
Over 100 to 1,000 kgs		112.50
Over 500 to 1,000 kgs		225.00
Over 1,000 to 5,000 kgs		337.50
Over 5,000 kgs		450.00

5 Shredded combustible materials such as wood shavings (kusot), waste (estopa), sisal, oakum and other similar combustible shaving and fine materials:

Over 9 to 100 cu.ft	Php	30.00
Over 100 to 500 cu.ft		80.00
Over 500 to 1,000 cu.ft		135.00
Over 1,000 to 2,500 cu.ft		225.00
Over 2,500 cu.ft		337.50

6. Tar, resin, waxes, copra, rubber coal, bituminous coal and similar combustible materials:

Over 50 to 100 kgs	Php	33.75
Over 100 to 1,000 kgs		67.50
Over 1,000 to 5,000 kgs		135.00
Over 5,000 kgs		225.00

SEC. 109. *Caterer's Tax.* — On gross receipts of proprietors and operators of cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, carinderias or food caterers including clubs and caterers an annual tax on the gross sales or receipts of the preceding calendar year is hereby imposed as follows, from —

1. The sale of food, soft drinks or refreshment at one and one-tenth percent (1.1%);
2. The sale of beer, wines and other liquor or alcoholic beverages at three percent (3%); and
3. The sale of cigarettes and other tobacco products at three percent (3%).

On newly established business, a tax of one-half (1/2) of one percent (1%) of the capital investment is hereby imposed.

**SEC. 110. Tax on Real Estate Developers, Dealers and Lessors.** - On real estate developers/dealers, lessors or sub-lessors of real estate including accessories, apartments, condominiums, houses for lease, rooms and spaces for rent, a tax at the rate of Eighty Two and One Half Percent of One Percent (82.5% of 1%) per annum of the gross receipts for the preceding calendar year is hereby imposed

**SEC. 111. Tax on Privately-Owned Public Markets and Shopping Centers.** - There is hereby imposed a tax of Two and one-fifth percent (2.2%) of the gross receipts for the preceding calendar year on owners or operators of privately owned public markets and shopping centers

For newly started privately-owned public markets and shopping centers the tax shall be one-half (1/2) of one percent (1%) of the capital investment.

**SEC. 112. Tax on Hotels, Lodging Houses.** - There is hereby imposed on all owners or operators of hotels, motels, apartels, pension houses, lodging houses, and similar establishments a tax of Eighty two and One Half percent of One Percent (82.5% of 1%) on the gross receipts during the preceding calendar year derived from occupancy.

**SEC. 113. Tax on Race Tracks.** - A tax is hereby imposed on owners or operators of race tracks maintained and operated for the purpose of horse-racing and other races where bets are placed at the rate of fifty five percent (55%) of one percent (1%) of the gross receipts for the preceding calendar year; *Provided, however,* that duly licensed off-track betting stations shall pay a tax of one percent (1%) of their gross income of the preceding calendar year; and twenty percent (20%) of one percent (1%) of the capital investment thereof, if newly established. An amusement tax on admission shall be collected pursuant to this Ordinance.

**SEC. 114. Tax on Information Technology (IT)** - There is hereby imposed a tax of two percent (2%) of the gross receipts for the preceding calendar year on owners or operators of Information Technology (IT) establishments, call centers, IT providers and other similar establishments operating within the City.

**SEC. 115. Tax on Basque Pelota Courts.** - There is hereby imposed a tax on the owner, operator or maintainer of a basque pelota court, including the games of *pala*, *raqueta*, *cestapunta*, *remonte*, and *mano*, popularly known as *jai alai*, in which professional players participate, to make either direct bet or bets by means of a totalizer, as authorized by law, at the rate of Eighty Two and One Half (82.5%) of one percent (1%) of the gross annual income for the preceding calendar year; and one-twentieth (1/20) of one percent (1%) of the capital investment, if newly established. Off-fronton betting stations when duly licensed shall pay a tax of one and one-tenth percent (1.1%) of their gross income of the preceding calendar year and twenty percent (20%) of one percent (1%) of the capital investment thereof, if newly established. An amusement tax on admission shall be collected pursuant to this Ordinance.

## ARTICLE L

### OTHER TAXES ON BUSINESS

**SEC. 116. Tax on all other Businesses.** - All other business not specifically taxable in the preceding sections of this Ordinance shall be imposed a tax of One and one-tenth percent (1.1%) of their gross sales or receipts for the preceding calendar year.

**Newly Started Business** – All newly started business shall pay a tax at the rate of Twenty-Two Percent of One Percent (22% of 1%) of the Capital Investment, unless a different rate is specifically imposed under the preceding sections of this Ordinance. **Retirement of Business.** — A business subject to tax pursuant to the preceding sections shall, upon termination thereof, submit a sworn statement of its gross sales or receipts for the current year. If the tax paid during the year be less than the tax due on said gross sales or receipts of the current year, the difference shall be paid before the business is considered officially retired.

**SEC. 117. Payment of Business Taxes.**

- A) The taxes imposed under this Ordinance shall be payable for every separate or distinct establishment or place where business subject to tax is conducted and one line of business does not become exempt by being conducted with some other business, for which such tax has been paid. The tax on a business must be paid by the person conducting the same.
- B) In case where a person conducts or operates two or more businesses mentioned in this Ordinance which are subject to the same rate of tax, 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 of the businesses mentioned in this Ordinance which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business.

**CHAPTER III - PERMIT AND REGULATORY FEES**

**SEC. 118. Imposition and Levy.** — The City hereby imposes reasonable fees and charges on business and occupation and on the practice of any profession or calling, commensurate with the cost of regulation, inspection and licensing before any person may engage in such business or occupation, or practice such profession or calling.

**ARTICLE A**

**MAYOR'S PERMIT FEE**

- A) **MAYOR'S PERMIT FEES** — are collected from individuals and corporations for the issuance of permit/s by the city mayor or his duly authorized deputy or assistant in connection with an application to operate business, pursue an occupation or undertake an activity in the City of Manila.
  - 1) Dealers in fermented liquors, distilled spirits and/or wines, except for wine houses/cellars which shall be based on capitalization:
 

a.) Wholesale dealers of foreign liquors	P2,000.00
b.) Retail dealers of foreign liquors	1,000.00
c.) Wholesale dealers of domestic liquors	1,500.00
d.) Retail dealers of domestic liquors	700.00
e.) Wholesale dealers of Vino liquors	400.00
f.) Retail dealers of Vino liquors	200.00
g.) Wholesale dealers of tuba, base and/or tapuy	400.00
h.) Retail dealers of tuba, base and/or tapuy	200.00
i.) Wholesale dealers of fermented liquors	1,000.00
j.) Retail dealers of fermented liquors	700.00

2.) Dealers in Tobacco	
a.) Wholesale leaf tobacco dealers	600.00
b.) Retail leaf tobacco dealers	400.00
c.) Wholesale tobacco dealers	500.00
d.) Retail tobacco dealers	200.00
e.) Retail peddlers of tobacco	75.00
3.) Owners or operators of amusement places/devices:	
a.) Night clubs/Day clubs	10,000.00
b.) Supper clubs, cocktail lounges, bars, disco houses, beer gardens and other similar establishments	8,000.00
c.) Cabarets, dance halls, or dancing pavilions	1,500.00
d.) Social clubs/Voluntary Associations or organizations	2,000.00
e.) Skating rinks	2,000.00
f.) Bath houses, resorts and the like, per establishments	2,000.00
g.) Steam baths, sauna baths and the like per establishments	10,000.00
h.) Billiard halls, pool halls/table	200.00
i.) Bowling establishments	5,000.00
j.) Circuses, carnivals, fun houses and the like	5,000.00
	200.00
k.) Merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries, or similar contrivances and side show booths per contrivance or booth	
l.) Theaters and cinema houses	
Air-conditioned	6,000.00
Non-air conditioned	3,000.00
Itinerants operators /day	150.00
m.) Boxing stadia, auditoriums, gymnasias, concert halls, or similar halls or establishments	6,000.00
n.) Race track establishments	6,000.00
o.) Pelota/tennis squash courts, per court	200.00
p.) Jai-alai and/or coliseum establishments	6,000.00
q.) Off-track or off-fronton betting stations, per device	2,000.00
r.) Amusement devices, per device	200.00
s.) On-line Gaming Devices or E-Game per device	500.00
t.) Music lounges and sing-along restaurant	4,000.00
4.) Financial institutions and/or lending institutions (pawnshops, banks, insurance companies, savings and loan associations, financial and/or lending investor) per establishments:	
Main Office	6,000.00
Per branch	3,000.00
Money shops per establishment	2,000.00
5.) Dealers in securities, including foreign exchange dealers	3,000.00
6.) Educational life plan/memorial plan:	
Principal Office	
Per branch/agency	1,500.00
7.) Subdivision operators	4,000.00
8.) Private cemeteries/memorial parks	5,000.00

9.) Boarding houses	1,000.00
10 ) Dancing houses/judo karate schools/driving schools/reading/EDP, etc.	2,000.00
11 ) Nursery, vocational and other schools not regulated by the DECS	2,000 00
12) Driving Range	2,000 00
13) Golf links	6,000.00
14) Mini-golf links	2,000 00
15) Polo grounds	5,000 00
16) Private detectives/security agencies:	
Principal Office	2,000.00
For every locality where security guards are posted	1,000.00
17) On delivery trucks or vans to be paid by the manufacturer, producers of the dealers in any product regardless of the number of trucks or vans	400 00
18) For maintaining window/Display Office	1,000.00
19) Promoters, sponsors or talent scouts	2,000.00
20) For holding stage shows or floor fashion shows payable by the operator	
21) For maintaining an office, such as liaison office, administrative office of professionals or similar with an area as follows:	
400 sq. m. or more	2,000.00
300 sq. m. or more but less than 400 sq. m.	1,800.00
200 sq. m. or more but less than 300 sq. m.	1,600.00
100 sq. m. or more but less than 200 sq. m.	1,400 00
50 sq. m. or more but less than 100 sq. m.	1,200 00
Less than 50 sq. m.	1,000 00
22) For operating private warehouse or bodega of wholesalers, retailers, importers, and exporters, except those whose business are duly licensed in the localities where such bodegas are located	2,000.00
23) Cold Storage	1,000 00
24) Refrigerating Cases	500.00
25) Lumberyards	2,000 00
26) Car exchange on consignments basis	3,000 00

27)	Storage and sale of flammable or explosive substance	
a)	Storage of gasoline, diesel fuel, kerosene and similar products	
	1. Less than 100 gals	300.00
	2. Over 100 but less than 200 gals	350.00
	3. Over 200 but less than 1,000 gals	450.00
	4. Over 1,000 but less than 5,000 gals	500.00
	5. Over 5,000 but less than 50,000 gals	750.00
	6. Over 50,000 gals	1,000.00
b)	Storage of Cinematographic films	750.00
c)	Storage of celluloid	450.00
d)	Storage of Calcium Carbide	
	1. Less than 50 cases	300.00
	2. 50 to 99 cases	450.00
	3. 100 cases or more	600.00
e)	Storage of tar, resins and similar materials	
	1. Less than 1,000 kilos	300.00
	2. 1,000 to 3,000 kilos	450.00
	3. 3,001 to 5000 kilos	600.00
	4. over 5,000 kilos	750.00
f)	Storage of coal deposits	
	1. Below 100 tons	300.00
	2. Over 100 tons	500.00
g)	Storage of Combustible, flammable substance or explosive substances not mentioned above, not exceeding 1,000 kilos or its equivalent	300.00
28)	Peddlers except peddlers of tobacco and liquors	300.00
29) a.)	Signboards, billboards, woods and plastic signs, Panaflex, ordinary neon lights, and other forms of ordinary establishment	100.00/sq.m./annum
b.)	Lazer lights, digital background, mechanical billboard, Halogen, balloon, political billboard, computer outdoor advertisement and other hi-tech advertisements that require electrical equipment	200.00/sq.m./annum
c.)	Cinema billboards per movie	100.00/sq.m.
30)	Gun clubs	1,500.00
31)	Judo-Karate clubs	1,000.00
32)	Lodging Houses/Pension Inns/Condotel	5,000.00

33) Other Business Classification with Fixed Charges		
a.) Business Processing Outsourcing (BPO)		10,000.00
b.) Call Center		10,000.00
c.) Membership Club		10,000.00
d.) Foot Spa Services		2,000.00
e.) Body Spa Services		2,000.00
f.) Hotel		10,000.00
g.) Wholesaler		3,000.00
h.) Importer		3,000.00
i.) Exporter		3,000.00
j.) Second Hand Car Dealer		4,000.00
k.) Dealer of Cars		10,000.00
l.) Dealer of Industrial Equipment (machineries)		6,000.00
m.) Shipping Companies		10,000.00
n.) Travel Agency		6,000.00
o.) Bus Company		5,000.00
p.) Gasoline Station		5,000.00
q.) Fitness Center		5,000.00

34) All other business not specifically mentioned with capital investments as follows:

Less than 2,000.00		100.00
2,000 or more but less than	10,000	200.00
10,000 or more but less than	50,000	300.00
50,000 or more but less than	100,000	450.00
100,000 or more but less than	200,000	750.00
200,000 or more but less than	300,000	1,050.00
300,000 or more but less than	400,000	1,200.00
400,000 or more but less than	500,000	1,350.00
500,000 or more but less than	600,000	1,500.00
600,000 or more but less than	700,000	1,650.00
700,000 or more but less than	800,000	1,800.00
800,000 or more but less than	900,000	1,950.00
900,000 or more but less than	1,000,000	2,100.00
1,000,000 or more but less than	10,000,000	3,000.00
Over 10,000,000	6,000.00	
32.a) 1st class restaurant liquor		6,000.00
32.b) 2nd class restaurant liquor		4,000.00
32.c) 1st class hotel liquor		6,000.00
32.d) 2nd class hotel liquor		4,000.00

*Provided* that no permit or license shall be issued for the business of 1st and 2nd class restaurant liquor without the principal business of restaurant.



- 100.00
- 35) All occupations or callings subject to periodic inspection, surveillance and/or regulation by the City Mayor like animal trainer, auctioneer, barber, bartender, beautician, bondsman, butcher, caddy (golf), chambermaid, rig driver (cochero), cook, counter girl, criminologist, electrician, embroiderer, club/floor manager, food checker, forensic expert, hair stylist, handwriting expert, hospital attendant, lifeguard, machinist, make-up artist, manicurist, masseur-attendant, mechanic, photographer (itinerant), private ballistic expert, sales agent, saleslady, shoe cobbler, tailor or master cutter, taxi-dancer, teller and/or cashier except those employed by the bank or similar financial and investment institution, usher, waiter and other occupations or calling of the same or similar category
- 36) In case of application to operate or maintain business other than occupation and practice of any profession or calling, a fee of One Thousand Pesos (Php1,000.00), shall be collected as cost of inspection, if the total amount of taxes, fees and charges due is less than One Thousand Pesos (Php1,000.00) or the business declared no sales or failed to operate for whatever reason, which should be duly certified by the Barangay Chairman.

## ARTICLE B

### ***FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES***

**SEC. 119. Imposition of Fees.** All instruments for determining weights and measures in all consumer and other related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer of the City of Manila upon payment of fees required under existing laws.

- |    |  |        |
|----|--|--------|
| a) | For sealing linear metric measures:                            |        |
|    | Not over one meter   | 10.00  |
|    | Over one meter   | 20.00  |
| b) | For sealing metric measures of capacity:                       |        |
|    | Not over ten liters  | 10.00  |
|    | Over ten liters  | 20.00  |
| c) | For sealing metric instruments of weights:                     |        |
|    | w/capacity of not more than 30 kg.                             | 20.00  |
|    | w/ capacity of more than 30 kg. but not more than 150 kg.      | 30.00  |
|    | w/ capacity of more than 150 kg. but not more than 300 kg.     | 40.00  |
|    | w/ capacity of more than 300 kg. but not more than 500 kg.     | 50.00  |
|    | w/ capacity of more than 500 kg. but not more than 3000 kg.    | 100.00 |
| d) | For sealing apothecary balance or other balances of precision: |        |

e)	For sealing of gasoline/diesel pumps:	
	per pump	200.00
	per pump (oil dispenser)	100.00
f.)	For electric meters/per meter unit:	
	Residential	50.00
	Commercial	200.00
	Industrial	500.00
	Others	100.00

For each and every re-testing and re-sealing of weights and measures instruments (including gasoline and diesel pumps) outside the Office, upon request of the owner or operator shall be collected for each instrument and pump, – an additional Weights and Measures Fee of Fifty Pesos (PhP50.00) shall be imposed.

**Payment of Fees and Surcharge** — The fees herein imposed shall be paid to and collected by the Office of the City Treasurer upon the sealing or licensing of the weights and measures instruments and renewable on or before the anniversary date thereof. The official receipt evidencing payment shall serve as the license to use such instrument for one year from the date of sealing unless it becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fee paid thereof within the prescribed period shall subject the owner or user to a surcharge of five hundred (500%) *per centum* of the prescribed fees, which shall no longer be subject to interest.

**Unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) months from last sealing:**

Any person making a practice of buying or selling goods by weights and measures or of furnishing services the value of which is estimated by weight or measure, who has in his possession, without permit, any unsealed scale, balance, weight or measure, and any person who uses in any purchase or sale or in estimating the value of any service furnished, any instrument of weight and measure that has not been officially sealed, or if previously sealed, the license therefore has expired and was not renewed in due time, shall be punished by a fine of not exceeding Five Hundred (P500.00) Pesos or by imprisonment of not exceeding one (1) year, or both at the discretion of the court.

If, however, such scale, balance, weights or measures, has been officially sealed at some previous time and the seal, and tag officially affixed thereto remain intact and in the same position and condition in which they were place by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed without repairs or alterations, such instrumental shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights and measures, be sealed and the owner, possessor or user of the same shall be subject only to a surcharge equal to five (5) 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 are collected and accounted for sealing such instruments.

**Alteration or fraudulent use of instrument of weights and measures:**

1. Any person, who, with fraudulent intent, alters any scale or balance, weight or measure after it is officially sealed, or who knowingly uses any false scale or balance, weight or measure, whether sealed or not, shall be punished by a fine of not less than four hundred (P400.00) pesos nor more than four thousand (P4,000.00) pesos or by imprisonment of not less than three (3) months nor more than two (2) years, or both at the discretion of the court.

- 2 Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine truly the weight and measure of any article bought or sold by weight or measure thereof, shall be punished by a fine of not less than four hundred (P400.00) pesos nor more than two thousand (P2,000.00) pesos or by imprisonment of not less than three (3) months nor more than two (2) years, or both such fine and imprisonment.

## ARTICLE C

### ***BUILDING PERMIT AND OTHER ENGINEERING FEES***

**SEC. 120.** The assessment, collection and allocation of building permit fees, signboard permit fees, plumbing inspection and permit fees, sanitary inspection fees, electrical installation permit and inspection fees, mechanical installation and inspection such other levies as may be prescribed by this Ordinance and National Building Code of the Philippines in the exercise of the City's regulatory powers over public and private buildings and structures shall be governed by the rules and regulations promulgated hereunder.

- A. *Building Permit*** – No person, firm or corporation including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefor from the City Building Official.
- B. *Building Permit and Related Fees*** – Any person or entity who intends to undertake any activity requiring a building permit except projects undertaken by the government by administration shall pay the corresponding building permit and related fees specified in the Chapter.
- C. *Filing Fee*** – The filing fee for application of a building permit shall be based on the cost of construction of the building or structure applied thereof:

Up to P50,000.00	50.00
P50,000.00 to P300,000.00	100.00
P300,000.00 to P1,000,000.00	200.00
P1,000,000.00 to P5,000,000.00	300.00
Over P5,000,000.00	500.00

- D. *Establishment of Line and Grade*** – The land or site of the proposed building shall be verified from the property title; its setback established and grades determined in relations to road lots, property lines and streets as reflected in the land use and zoning plan of the City. For this purpose, the fee for the establishment of line and grade shall be:

<b>I.</b>	<b>Establishment of Line and Grade</b>	
1.	Advanced Line and Grade for New Construction	
a.	All sides, fronting, or abutting streets, esteros, rivers and creeks	
a.1	First 10 meters (minimum)	500.00
a.2	Every meter or a fraction thereof in excess of 10 meters.	30.00
b.	All other sides (every meter or fraction thereof)	25.00
c.	(a) + (b) equals the total cost, whichever is higher	
d.	Minimum Line & Grade for New Construction and for Occupancy	500.00
d.1	For Occupancy from 1st to 4 <sup>th</sup> floor	500.00
d.2	For High Rise Building (5 storey or more)	1,500.00
2.	Verification survey of private lots and border complaints for every 300sq.m. and an additional P 1,000.00 for every 300 sq.m. thereafter.	2,000.00
<b>II.</b>	<b>Verification Fees</b>	<b>500.00</b>
1.	Business Permit	
2.	House Numbering	
3.	Certifications	
<b>III.</b>	<b>Pole Location Verification</b>	<b>500.00/pole</b>
1.	Electric Power Lines	
2.	Landline telephone lines	
3.	Mobile telephone cells sites, transmitters, receivers and other telecommunication devices.	
4.	Cabinet	1,000.00/cabinet
<b>IV.</b>	<b>Official Map of the City of Manila</b>	
1.	Black and White	200.00
2.	Colored	250.00
<b>V.</b>	<b>Certified True Copy</b>	<b>500.00</b>
1.	Cadastral Maps	
2.	Plans/Maps	
3.	Office Files	
<b>VI.</b>	<b>Computerized Lot Title Verification/Location Plan for Areas of Lot in sq.m</b>	
1.	Less than 150 sq.m.	1,000.00
2.	More than 150 but less than 300 sq.m.	1,500.00
3.	More than 300 but less than 450 sq.m.	2,000.00
4.	More than 450 but less than 600 sq.m.	2,500.00
5.	More than 600 but less than 750 sq.m.	3,000.00
6.	More than 750 but less than 900 sq.m.	3,500.00
7.	More than 900 but less than 1000 sq.m.	4,000.00
8.	More than 1,000 sq.m.	5,000.00
<b>VII.</b>	<b>Securing Building Permit Form</b>	<b>P15 00/set</b>

VIII All other fees shall be in accordance with P D No 1096 National Building Code of the Philippines (NBCP) 2004 Revised Implementing Rules and Regulations (R-IRR) Effective 01 May 2005

**E. Schedule of Building Permit Fees.**— There shall be collected building permit fees for the construction/addition/renovation/alteration of buildings and ancillary structures based on the following classification and schedule

1	<b>Residential buildings, per sq m</b>	Exempted
	Original complete construction up to 20 sq m	
	Addition/renovation/alteration up to 20 sq m	3 00
	Above 20 sq m to 50 sq m	6 00
	Above 50 sq m to 100 sq m	8 00
	Above 100 sq m to 150 sq m	10 00
	Above 150 sq m	12 00
2	<b>Commercial and industrial buildings, per sq m</b>	
	Up to 5,000 sq m	30 00
	Above 5,000 sq m to 6,000 sq m	28 00
	Above 6,000 sq m to 7,000 sq m	25 00
	Above 7,000 sq m	20 00
3	<b>Social, Educational and institutional buildings per sq m.</b>	
	Up to 5000 sq m.	15 00
	Above 5000 sq. m. up to 6000 sq. m.	12 00
	Above 6000 sq. m up to 7000 sq. m.	10 00
4	<b>Agricultural buildings and other structures for the storage of agricultural products</b>	
	Up to 20 sq. m.	4 00
	Above 20 sq. m. up to 500 sq. m.	3 00
	Above 500 sq. m. up to 1000 sq. m.	2.00
	Above 1000 sq. m. up to 5000 sq. m.	1.50
	Above 5000 sq. m up to 10000 sq. m.	1.00
	Above 10000 sq m.	0.50
5	<b>Other structures such as garage, carports and all parts of buildings which are open on two or more sides such as balconies, terraces, lanais and the line building of which they are part</b>	50% of the rate of the principal part
6	<b>Aviaries, aquariums, zoo structures</b>	In accordance with the rates for agricultural structures
7	<b>Buildings with height of more than 8 meters, an additional fee in excess of 8 meters per cu. m.</b>	0.50
8	<b>Alterations/Renovations/Improvement on Vertical Dimensions of Buildings and structures Such as facades, exterior and interior walls, shall be assessed in accordance with the following rates:</b>	

	a Concrete Bricks or concrete hollow blocks and similar materials	8 00
	b Others per square meter of vertical area	10.00
9	Alterations/Renovation/improvement on horizontal Dimensions of Buildings and Structures Such as ceilings, floorings and roofings, shall be assessed in accordance with the following percentages of the fees prescribed under items 1 to 4 of this Section whichever category applies	
	a. Concrete Bricks or concrete hollow blocks and similar materials	50%
	b. Others per square meter of vertical area	30%
10	Repairs of buildings/structures	
	a. Residential, Commercial, Industrial and Institutional	
	Repairs costing up to P30000	Exempted
	Repairs costing more than 30000	1% of estimated cost repair
	b. Ancillary	
	Repairs costing up to P30000	Exempted
	Repairs costing more than 30000	½ of 1% of estimated cost repair
11	Raising of buildings/structure	
	a. assessment of fee for raising nay building/structure shall be based on the new usable floor area generated	
	b. the fees to be charged shall be as prescribed under items 1 to 4 of the above of this Section which ever category applies.	
12	Demolition, Moving of Buildings and/or structures	
	a Demolition fee per sq. m. of area involved	5.00
	b Moving fee, per sq. m. of area of building/structures to be moved	5.00
13	Ancillary structures	
	a. Bank record vaults per cu. m. or fraction thereof	35.00
	b. Swimming pools	
	Residential per cu. m. or fraction thereof	6.00
	Commercial per cu. m. or fraction thereof	20.00
	Social/Institutional per cu. m. or fraction thereof ancillary structures to swimming pool such as shower rooms, locker rooms and the like	12.00
	c. Constructions of fire wall separate from the building per sq. m. or fraction thereof	3.00
	Provided the minimum fee shall be	50.00
	d. Construction/erection of towers, cell sites, repeaters and antennae	
	1 Residential	2,000.00

	Freestanding	Tylon/Guyed
2 Commercial/Industrial		
Up to 10 meters in height	2500	500 00
Every meter or a fraction thereof in excess of 10 meters	150	30 00
3 Institutional		
Up to 10 meters in height	2000	300 00
Every meter or a fraction thereof in excess of 10 meters	100	25 00
e Commercial/Industrial Storage Silos		
Up to 10 meters in height		2,500 00
Every meter or a fraction thereof in excess of 10 meters		50 00
f Construction of smokestacks and chimneys for commercial and industrial use		
1 Smokestacks		
Up to 10 meters in height measured from the base		250 00
Every meter or fraction thereof in excess of 10 meters		15 00
2. Chimneys		
Up to 10 meters in height measured from the base		50.00
Every meter or fraction thereof in excess of 10 meters		2 00
g. Construction of Commercial/Industrial fixed ovens per sq. m. or a fraction thereof		50.00
h Construction of industrial kiln furnace per cum or a fraction thereof		15 00
i. Construction of Reinforced concrete or steel tanks for residential building up to 2 cu. m.		Exempted
Every cu. m. or fraction thereof in excess of 2 cu m.		25.00
j. Construction of Reinforced concrete or steel tanks for commercial/industrial use		
Up to 10 cu m.		500.00
Every cu. m. or fraction thereof in excess of cu m.		25.00
k. Construction of waste treatment tank including sedimentation or chemical treatment per cu. m.		
l. Construction of Steel tanks for commercial and industrial use		
1 Above ground up to 10 cu. m.		800.00
Every cu. m. or fraction thereof in excess of 10 cu. m. up to 100 cu. m.		25.00
Every cu. m. or fraction thereof in excess of 100 cu. m. up to 1000 cu. m.		20.00
Every cu. m. or fraction thereof in excess of 1000 cu. m. up to 5000 cu. m.		15.00
Every cu. m. or fraction thereof in excess of 5000 cu. m. up to 10000 cu. m.		10.00
Every cu. m. or fraction thereof in excess of 10000 cu. m. up to 20000 cu. m.		8 00

Every cu. m. or fraction thereof in excess of 20000 cu. m.	6.00
2. Underground up to 20 cu. m.	700.00
Every cu. m. or fraction thereof in excess of 20 cu. m.	25.00
m. Pullouts and reinstallation of commercial/industrial steel tanks	
Underground per cu. m. or fraction thereof of excavation	10.00
Saddle or trestle mounted horizontal tanks per cu. m. or fraction thereof of volume of tank	4.00
reinstallation of vertical storage tanks shall be considered in new construction	
n. Booths, kiosk, platforms, stages and the like	
1. Constructions of permanent type booths, kiosk, platforms, stages and the like per sq. m. or fraction thereof of floor area	10.00
2. Constructions of temporary type booths, kiosks, platforms, stages, field offices, laborers quarters and the like per sq. m. or fraction thereof of floor area	5.00
3. Inspection of knockdown type temporary booths platforms, stages and the like per unit	30.00
<b>F. Sanitary/Plumbing Permit Fees - The following sanitary/plumbing fees shall be collected for the issuance of sanitary/plumbing permit for the installation, alteration or repair of sanitary plumbing, water supply and drainage systems.</b>	
1. Installation Fees	
a. One unit composed of one water closet, two floor drains, one lavatory, two faucets and one shower head	40.00
b. Every fixture in excess of I unit	
1. Each water closet	12.00
2. Each floor drain	4.00
3. Each sink	4.00
4. Each lavatory	12.00
5. Each faucet	7.00
6. Each shower head	3.00
7. Each slop sink	12.00
8. Each urinal	6.00
9. Each bath tub	12.00
10. Each grease trap	12.00
11. Each garage Trap	12.00
12. Each bidet	6.00
13. Each dental cuspidor	6.00
14. Each gas fired water heater	6.00
15. Each drinking fountain	6.00
16. Each bar/soda fountain sink	6.00
17. Each laundry sink	6.00
18. Each laboratory sink	6.00
19. Each fixed type sterilizer	3.00
20. Each kitchen sink	6.00
21. Each water heater	3.00



2	Construction of Septic Vault	
a	Residential	100 00
b	All other categories	
	Up to 5 cu m of digestion chamber	20 00
	Every cu m or fraction thereof in excess of 5 cu m	6 00
G.	Electrical Permit Fees – the following fees shall be collected to the issuances of electrical permit	
1	Lighting Power System for all Categories	
a	Each switch, lighting and convenience outlet	1 00
b	Each remote master switch	25 00
c	Each special purpose outlet of 20 capacity amperes or more	4 00
d	Each time switch	4 00
2	Appliance for commercial, industrial and institutional use	
a	Each range or heater	
	up to 1 KW	4 00
	Every KW per fraction thereof in excess of 1 KW	1 50
b	Each refrigerator or freezer	5 00
c	Each washing machine or dryer	5 00
d	Each commercially used hair curling apparatus or hair dryer	5 00
e	Each hand dryer	3 00
f	Each fixed type electric fan	3 00
g	Each electric typewriter, computer, cash register or adding machine	3 00
h	Each electrical exhaust fan	3 00
3	Electrical equipment or apparatus for commercial, industrial, institutional use	
a	Each electric bell, annunciator system	6 00
b	Each fire alarm unit	3 00
c	Each arc (light) lamp	12 00
d	Each flasher, beacon light	5 00
e	Each x-ray equipment, ultrasound, dialysis machine and other medical, dental and optical equipment	30 00
f	Each battery charging rectifier	15 00
g	Each electrical welder	
	Up to 1 KVA/KW	6 00
	Every KVA/KW or fraction thereof in excess of 1 KVA/KW	3 00
h	Each Neon Sign Unit	3 00
i	Each Telephone Switchboard (PBX, PABX, TELEX machine)	3 00
j	Each trunk line	6 00
k	Each Telephone apparatus	3 00
l	Each intercom master	4 00
m	Each Slave	2 00
n	Each Computer	10 00
o	Each video monitor	10 00
p	Each copier, copying machine, fax machine, paper shredder, scanner, printer	10 00
q	Each film processing and developing machine	100 00
4	Motion Picture Projector for Commercial use per unit	
a	16mm	100 00
b	35mm	150 00
c	70 mm	200 00
5	TV cameras for commercial/industrial use per unit	50 00

6. Motors and controlling apparatus per unit	
a. Up to 1/4 HP	6.00
b. Above 1/4 HP up to 1 HP	8.00
c. Above 1HP up to 15	10.00
d. Above 5 HP up to 10 HP	15.00
e. Above 10 HP up to 20 HP	25.00
f. Every HP in excess of 20 HP	2.00
7. Generators (AC or DC) per unit	
a. Up to 1KW	6.00
b. Above 1 KW up to 5 KW	10.00
c. Above 5 KW up to 10 KW	20.00
d. Above 10 KW up to 15 KW	40.00
e. Every KW or fraction thereof in excess of 20 KW	2.00
8. Transformer and sub-stations equipment	
a. Each transformer up to 1 KVA	4.00
b. Every KVA or fraction thereof in excess of 1 KVA up to 2,000 KVA	2.00
c. Each transformer above 2,000 KVA	4,500.00
d. Each safety switch or circuit breaker up to 50 amperes and not exceeding 600 volts	3.00
e. Each safety switch , air circuit breaker, oil circuit breaker or vacuum circuit breaker other than motor controlling apparatus, above 50 amperes up to 100 amperes, and not exceeding 600 volts	6.00
f. Every 50 amperes or fraction thereof in excess of 100 amperes	2.00
g. Every 10,000 amperes or fraction thereof of interrupting capacity of every air circuit breaker, oil circuit breaker or vacuum circuit breaker operating above 600 volts	6.00
9. Telecommunications facilities	
a. Cell sites (cellular/micro-wave antennae)	5,000.00
b. Pay phone booth	500.00
c. Telephone exchange /booster box	500.00
10. Vending machines	300.00
11. Automatic teller machines	2,000.00
12. Credit card verifier/validating machines	200.00
13. Price/Bar code scanners	50.00
14. Electronic Cash Register	200.00
15. Electronic Weighing Machines	200.00
16. Each temporary lighting or convenience outlet for celebration, ferrias or construction purposes	2.00
17. Other electrical apparatus or appliances not otherwise provided for in this Section, every KW or fraction thereof	6.00
18. Temporary current connection:	
a. Temporary current connection permit shall be issued for testing and commissioning purposes only in commercial and/or industrial establishments. Regular fees shall be charged and collected in accordance with the fees prescribed in this Item.	
b. If no final approval is issued within sixty (60) days, a new wiring permit shall be secured and all corresponding permit shall be paid.	
19. Pole/attachment location plan permit:	
a. Approved pole location plan permit, per pole	30.00
b. Approved attachment location plan permit, per attachment	30.00

20. Miscellaneous fees:

a. Each union, separation, alteration, re-connection or relocation of electric meter	
Residential	20.00
Commercial/Industrial	50.00
Institutional	30.00
b. Issuance of wiring permits	
Residential	15.00
Commercial/Industrial	60.00
Institutional	30.00

**H. Mechanical Permit Fees** - There shall be collected mechanical permit fees for the installation, alteration or repair of elevator, escalators, conveyors, boilers, pumps, fans, blowers, pressure vessels, furnaces, air conditioning or refrigerating equipment, gas and fuel system and the like

1. HVAC - Heating, Ventilation and Air Conditioning	
a. Refrigeration (cold storage) per ton or fraction thereof	60.00
b. Ice plants per ton or fraction thereof	70.00
c. Package or centralized air-conditioning system	
Up to 100 tons, per ton	100.00
Every ton or fraction thereof above 100 tons	50.00
d. Window type air conditioners of commercial/industrial use per unit	70.00
e. Mechanical Ventilation per HP or fraction thereof of blower or fan or metric equivalent	25.00
2. Escalators and Moving Walks	
Up to 50 lineal meters, per lineal meter or a fraction thereof	25.00
Every lineal meter or a fraction thereof in excess of 50 lineal meters	12.00
3. Elevators per unit	
a. Up to 1,000 kg capacity	5,000.00
b. Above 1,000 kg capacity	6,000.00
c. Freight elevators	6,000.00
d. Car Elevators	6,000.00
e. Construction elevators for materials	2,000.00
f. Motor driven dumbwaiters	500.00
4. Boilers	
a. Up to 10 HP	500.00
b. Above 10 HP up to 30 HP	700.00
c. Above 30 HP up to 50 HP	900.00
d. Above 50 HP up to 70 HP	1,200.00
e. Above 70 HP up to 90 HP	1,500.00
f. Above 90 HP up to 100 HP	1,600.00
g. Every HP in excess of 100HP	6.00
5. Pressurized water heaters per unit	250.00
6. Water and Sewage Pumps for buildings/structures for commercial/industrial social and institutional purposes per unit, per HP or fraction thereof	50.00
7. Automatic fire extinguishers per sprinkler head	3.00

8	Stationary Standby Generating Sets per unit	
a.	Up to 10 HP	350.00
b.	Above 10 HP up to 30 HP	500.00
c.	Above 30 HP up to 50 HP	600.00
d.	Above 50 HP up to 70 HP	700.00
e.	Above 70 HP up to 90 HP	800.00
f.	Above 90 HP up to 100 HP	900.00
g.	Every HP in excess of 100HP	4.00
9	Compressed air, vacuum, institutional and/or industrial gases per outlet	15.00
10.	Other internal combustion engines including cranes, forklifts, loaders, pumps mixers, compressors and the like, not registered with LTO	
a.	Up to 10 HP	250.00
b.	Above 10 HP up to 30 HP	300.00
c.	Above 30 HP up to 50 HP	350.00
d.	Above 50 HP up to 70 HP	450.00
e.	Above 70 HP up to 100 HP	500.00
f.	Every HP in excess of 100HP	3.00
11.	Pressure vessels per cu m or fraction thereof	60.00
12.	Other machinery/equipment for commercial/industrial use not elsewhere specified per HP or a fraction thereof	60.00
13.	Pneumatic tubes, conveyors, monorails for materials handling per lineal meter of fraction thereof	15.00
14.	Inspection, Evaluation and processing of new layout plan	25.00
15.	Annual inspection of layout plan	
	For the first 50 sq m	50.00
	For sq m in excess of 50 sq.m.	1.00
J.	<b>Fencing Permit Fee</b> - There shall be collected permit fees for the construction of fences, per lineal meter as listed below	
1	Fences made of indigenous materials, barbed wire, chicken wire, hog wire	0.50
2.	Fences up to 1.80 meters in height, made of materials other than those mentioned above	3.00
3.	Fences in excess of 1.80 meters in height, made of materials other than those mentioned above	4.00
K.	<b>Sign Permit Fees</b> - There shall be collected sign permit fees for the following:	
a.	Erection of supports of any signboard, billboard, marquee and the like	
	Up to 4 sq.m. of signboard area	150.00
	Every sq.m. or fraction thereof in excess of 4 sq m	30.00
b	Installation of business signs, per sqm of display surface	
1.	Neon	35.00
2.	Illuminated	25.00
3.	Painted On	10.00
4	Multivision outdoor advertisement	100.00
5.	Others such LED panels, video walls	12.00
c	Annual renewal fees, per sq.m. of display surface or fraction thereof/	
1.	Neon	35.00
	Provided that the minimum fee shall be	150.00
2	Illuminated	20.00
	Provided that the minimum fee shall be	70.00

3. Painted On	50.00
Provided that the minimum fee shall be	25.00
4. Multivision outdoor advertisement	200.00
5. Others such LED panels, video walls	10.00
Provided that the minimum fee shall be	50.00

**L. Other Permit Fees - other permit fees shall be collected as follows;**

1. Construction of sidewalks	
a. up to 20 sq m	40.00
b. every sq.m. of fraction thereof in excess of 20 sq.m.	2.00
2. Paved areas intended for commercial/industrial/social/institutional use such as parking areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like, per sq.m. or fraction thereof of paved area	2.00
3. Use of streets and sidewalks (during construction)	
a. Use of sidewalk	
Up to 10sqm of sidewalk, per month or a fraction thereof	300.00
Every sq.m. or fraction thereof in excess of 20sqm per month or fraction thereof	15.00
b. Erection of scaffoldings occupying public areas	
Up to 10 lineal meters of frontage per month or a fraction thereof	200.00
Every lineal meter or fraction there of frontage in excess of 10 lineal meters, per month or a fraction thereof	15.00

**M. Posting of Building Permit Signs -** Aside from building and other related permits issued by the City Building Official, there shall be a standard building permit sign of one meter by 60 centimeter (1m x .6m) in size indicating therein the nature of activity/project granted to be undertaken, dates of start and completion of the project, owner's name., building permit number, date of issuance f permit, designing architect/civil engineer, and architect/civil engineer in charge of the project. The building permit sign shall be posted conspicuously at the project site and shall not be removed during the duration of the project undertaking.

**N. Certificate of Occupancy or Use**

a. No building or structure shall be occupied or used and no change in the existing occupancy or use of classification of building or structure or portion thereof shall be made until the City Building Official has issued a certificate of occupancy or use therefor. For this purpose, certificate of occupancy shall be issued on buildings and structures for human habitation and workplace, while certificate of use shall be issued on those not classified therein.

b. Upon the completion of the construction, the licensed architect or civil engineer in charge of construction shall submit the logbook, duly signed and sealed to the City Building Official. He shall also prepare and submit a certificate of completion of the project stating that the construction of the building conforms to the provisions of this Revenue Code and the national Building Code as well as the approved plans and specifications.

c. A certificate of occupancy or use shall be issued by the City Building Official within thirty (30) days after final inspection and submittal of completion when it is found that the building of the structure complies with the provisions of this Ordinance and the National Building Code. The City Building Official shall furnish a copy of the certificate of occupancy to use of said building or structure within ten (10) working days after issuance thereof to the City Assessor for tax assessment purposes.

d. The certificate of occupancy or use shall be posted or displayed in a conspicuous place in the premises and shall not be removed except upon order of the City Building Official or the City Mayor.

e. Before the issuance of a certificate of occupancy or use there shall be an order of payment issued by the City Building Official to be collected by the City Treasurer based on the following schedule:

1. Residential Buildings		
a. Made of traditional indigenous materials		30.00
b. Costing more than P15,000 up to P50,000		75.00
c. Costing more than P50,000 up to P100,000		120.00
d. Costing more than P100,000 up to P150,000		180.00
e. Costing more than P150,000 up to P250,000		250.00
f. Costing more than P250,000 up to P500,000		450.00
g. Costing more than P500,000		1,000.00
2. Commercial /Industrial Buildings		
a. Costing not more 50,000		150.00
b. Costing more than P50,000 up to P100,000		300.00
c. Costing more than P100,000 up to P250,000		600.00
d. Costing more than P250,000 up to P500,000		1,200.00
e. Costing more than P500,000 up to P2,000,000		2,000.00
f. Costing more than P2,000,000		3,000.00
3. Social and Institutional		
a. Costing up to P50,000		70.00
b. Costing more than P50,000 up to P150,000		200.00
c. Costing more than P150,000 up to P250,000		400.00
d. Costing more than P250,000 up to P500,000		800.00
e. Costing more than P500,000 up to P2,000,000		1,800.00
f. Costing more than P2,000,000		2,500.00
4. Ancillary structures		
a. Garage, carports, balconies, terraces and the like	50% of the rate of principal building	
b. Bank and record vaults, per cu m of interior volume		30.00
c. Swimming pool per cu m		
Residential		4.00
Commercial		40.00
Social/Institutional		30.00
d. Swimming pool shower rooms, locker rooms per unit:		
Residential		7.00
Commercial		20.00
Social/Institutional		15.00
e. Towers per unit	<u>Self supporting</u>	<u>Trilon/Guyed</u>
Residential	20.00	10.00
Commercial	50.00	25.00
Social/Institutional	30.00	20.00
f. Commercial and industrial storage		60.00
g. Smokestack per unit		25.00
h. Chimneys per unit		12.00
i. Commercial/Industrial fixed ovens per unit		12.00
j. Industrial kilns/furnace per unit		49.00

k. Reinforced concrete tanks per unit	
a. Residential	
up to 2 cu m	5.00
above 2 cu m	15.00
b. Commercial/Industrial	50.00
c. Social/Institutional	25.00
5. Steel tanks per unit	
a. Residential	
up to 2 cu m	5.00
above 2 cu m	15.00
b. Commercial/Industrial	
Above ground	50.00
Under ground	40.00
c. Social/Institutional	25.00
6. Booths, kiosk, platforms, stages and the like	20.00
7. Change in use or occupancy per sq.m..	10.00

**O. Building Inspection**

- a. All buildings and structure which have been issued certificates of occupancy or use shall be subject to regular inspection conducted by the City Building Official to ensure that the buildings and structures are properly maintained for the purpose of preserving their architectural well-being, structural integrity, electrical and mechanical safety, sanitary and fire protection facilities
- b. Inspection is also conducted to ensure that the building are not used for the purpose other than their approved uses, and that no alteration, addition, repair, new electrical or mechanical installation are made without permit therefor.

**P. Inspection Fees - Owners of Buildings or structures inspected shall pay the corresponding fees as enumerated below;**

1 Annual Building Inspection Fee	
a. Residential Buildings	
1. Single Detached and Duplex Units	80.00
2. For each of the following services upon request	
Architectural Presentability	150.00
Structural Stability and Integrity	150.00
Sanitary and Plumbing Requirements	150.00
Fire Resistive Requirements	150.00
b. Commercial (excluding amusement houses and gymnasias) industrial, social and institutional buildings with gross value of	
1. Up to P1,000,000.00	150.00
2. Above P1,000,000 up to P5,000,000	250.00
3. Above P5,000,000 up to P10,000,000	500.00
4. Above P10,000,000 up to P50,000,000	950.00
5. Above P50,000,000 up to P100,000,000	500.00
6. Above P100,000,000	2,000.00
c. Amusement house, Gymnasias and the like	
1. Cinematographs or theaters	1,500.00
2. Grandstands/Bleachers	1,000.00
3. Gymnasias and the like	800.00
2 Sanitary and Inspection Fee	
a. Every inspection trip during construction	20.00
b. Annual Inspection of Sanitary Plumbing Systems	50.00

3. Electrical Inspection Fees	
a. Every Inspection trip during construction	20.00
b. Annual Inspection Fees are the same as corresponding/installation fees prescribed under this code	
4. Annual Mechanical Inspection Fees	
a. Refrigeration and Ice Plants per ton	25.00
up to 100 tons capacity	20.00
Above 100 tons up to 500 tons	8.00
Every ton or fraction thereof above 500 tons	
b. Air Conditioning Systems	
1. Window type air-conditioners	
Residential per unit	10.00
Non-residential per unit	20.00
2. Package or centralized air conditioning system	
Up to 100 tons capacity	30.00
Above 100 tons up to 500 tons	20.00
Every ton or fraction thereof above 500 tons	8.00
c. Mechanical Ventilation per unit	
Up to 1HP	10.00
Above 1HP to 20HP	80.00
Above 20 HP	150.00
d. Escalator and moving walks per unit	150.00
e. Elevators per unit	
1. Passenger elevator	
First five landings	500.00
Each landing above the 5th	25.00
2. Freight Elevators	400.00
3. Motor driven Dumbwaiters	50.00
4. Construction elevators for materials (Gondola)	400.00
5. Car Elevators	500.00
f. Boilers	
1. Up to 1HP	350.00
2. Above 10HP up to 100HP	800.00
3. Every HP in excess of 100HP	6.00
g. Pressurized water heaters per unit	120.00
h. Automatic fire extinguishers per sprinkler head	2.00
i. Water and Sewage Pumps for buildings/structures for commercial/industrial social and institutional purposes per unit	
1. Up to 10HP	80.00
2. Above 10HP up to 90HP	240.00
3. Above 90 H, per HP or a fraction thereof	3.00
j. Standby generating sets per unit	
1. Up to 10HP	80.00
2. Above 10HP up to 100HP	240.00
3. Every HP in excess of 100HP	3.00
k. Other internal combustion engines including cranes, forklifts, loaders, pumps mixers, compressors and the like per unit	
1. Up to 10HP	120.00
2. Above 10HP up to 30HP	260.00
3. Every HP or a fraction there above HP	3.00



- |  |        |
|--|--------|
| <b>l Other machinery/equipment for commercial/industrial social and institutional purposes per unit</b>  |        |
| 1 Up to 10HP   | 120 00 |
| 2 Above 10HP up to 100HP   | 200 00 |
| 3 Every HP in excess of 100HP  | 3 00   |
| <b>m Pressure vessels per volume or fraction thereof</b>   | 40 00  |
| <b>n Pneumatic tubes, conveyors, monorails for materials handling per lineal meter of fraction thereof</b>   | 4 00   |
| <b>o Testing/Calibration of pressure gauge per unit</b>  | 25 00  |
| <b>p Gas meters, each gas meter tested, proved and sealed</b>  |        |
| 1 Up to 10 lights  | 15 00  |
| 2 Above 10 lights up to 50 lights  | 20 00  |
| 3 Above 50 lights up to 100 lights   | 30 00  |
| 4 Above 100 lights   | 50 00  |
| <b>q Every inspection of mechanical rides uses in amusement centers or fairs such as Ferris wheel, merry go round, roller coasters and the like per unit</b> | 40 00  |
- Q. Certification Fees - The amount of one hundred (P100 00) pesos shall be collected from the applicants requesting the issuance of any of the following,**
- a Certified true copy of building permit
  - b Certified true copy of certificate of occupancy or use
  - c Issuance of Certificate of Damage
  - d Certified true copy of certificate of damage
  - e Certified true copy of electrical certificate
  - f Certified true copy of gas meter installation
  - g Certified true copy of certificate of operation
- R. Payment of Fees – All building permits and related fees shall be paid to the City Treasurer upon presentation of the order of payment issued by the City Building Official**
- S. Exemptions from Paying Building Permit Fees – No building permit and related fees shall be collected for the issuance of building permit on government projects undertaken by the City Administration**
- T. Penal Provisions.** It shall be unlawful for any person, firm, or corporation to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use or be done contrary to or in violation of any provision of this Ordinance. Any person, firm, or corporation who willfully violates any provision of this Ordinance shall upon conviction be punished by fine of not more than Php5, 000 and imprisonment of not less than one month or more than six months or both at the discretion of the court.
- U. Applicability of the National Building Code – All technical provisions and penalties provided under Presidential Decree 1096, otherwise known as the National Building Code of the Philippines shall still apply except that the enforcement shall now be lodged with the City of Manila pursuant to the pertinent provisions of RA 7160 and of this Code.**
- V. Permit Fees on Excavation and Drilling**
- a A permit to excavate or drill shall be issued by the City Engineer shall be required for any excavation, drilling or digging to be done in public places.

- b. Drilling to tap ground water or for soil testing operation with the territorial jurisdiction of The City of Manila shall require a permit from the City Engineer before they can be undertake.
- c. Application for permit to undertake excavations and drilling shall be filed with the City Engineer. The application shall be released with fifteen (15 days) after submission of all the requirements
- d. The permit to undertake excavations and drilling shall contain among other such conditions as may be necessary to ensure public safety and convenience. All excavations shall be in accordance with the excavation and installation plans approved by the City Engineer.
- e. All excavations and drillings shall be subject to the supervision of the City Engineer or his duly authorized representatives to ensure compliance with the installation plans and other condition set forth in the permit.

**W. Payment of Fees - The following permit fees shall be collected from all applicants for permit to excavate or drills**

<b>1 Processing Fee</b>	
a. For poles and house connections	500.00
b. For digging water connections or drilling or ells	300.00
c. For soil testing operations per bore ole	300.00
d. For all other excavations	1,000.00
<b>2 Excavation Permit Fee</b>	
a. underground utility Lines	
1. For a maximum width of trench of 0.50 meter	500.00
First 50 lineal meter length of excavation	15.00
Over 50 lineal meter of length per meter or fraction thereof	15.00
2. Excess of over 0.50 width of trench of excavation per meter	
b. For drilling wells per meter	
1. 50 mm pipes	6.00
2. 75mm pipes	9.00
3. 100mm pipes	12.00
4. 125 mm pies	15.00
5. Over 125mm pipes	18.00
c. For installation of wooden/concrete utility poles per pole	30.00
d. For foundation of structures per sq m	25.00
<b>3 Restoration Fee per sq m. or fraction thereof</b>	
a. Concrete pavement	
1. 100 mm thickness	800.00
2. 150 mm thickness	900.00
3. 200 mm thickness	1,000.00
4. 250 mm thickness	1,200.00
5. 300 mm thickness	1,500.00
6. Macadam pavement	100.00
7. Asphalt pavement	600.00
8. Concrete Sidewalk	700.00
9. Curb and gutter per lineal meter	400.00

- X. Time of payment - The fee imposed under this Ordinance shall be paid to the City Treasurer before the permit to excavate or drill is issued. Such permit is valid only when the official receipt covering payment of the prescribed fees is attached thereto**

**Y. Restoration of the Excavated Portion in Public Places** - All restoration works due permitted excavations in public places to such as roads and passageways shall be undertaken by the applicant immediately unless such excavation is by the City Administration in which case the City Engineer shall immediately undertake the restoration.

**Z. Excavation Affecting Adjoining Properties**

- a. For Temporary Support of adjoining property the person causing any excavation to be made shall provide sheet piling and bracing a may be necessary to prevent materials or structure of adjoin property from caving in before permanent support shall have been provided for the side of the excavation.
- b. For permanent support of adjoining property, 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 areas.
- c. For the purpose of providing temporary support to adjoin premises ,the person causing tan excavation to be made shall get the consent of the owner of the adjoin premises and construct the temporary support. However, if such consent and entrance are not granted, the of the adjoin premises shall be responsible for providing the necessary support as the case may be to, to his premises and his own expense and for that purpose, he shall be given authority to enter the premises where the excavation is to be made.

**AA. Excavation Affecting Adjoining Structures**

- a. Whenever an excavation is carried to the depth of more than 4 feet below the curb, the person causing the excavation to be made shall see consent to enter the premises of the adjoining structures at all times. If granted the consent of the owner of the adjoining structure to enter, he shall, at his own expense, preserve and protect from damage all existing structures, the safety of which may be affected by that part of the excavation which extends more than four feet below the curb line. H shall support such structure by proper foundation. If the owners consent to enter is not granted to the person causing the excavation to be made, it shall be the duty of the owner not granting the consent to make and provide the necessary foundations, and when necessary for that purpose such owner shall be given authority to enter the premises where such excavation is to be made.
- b. Whenever an excavation is carried to the depth of less than four feet below the curb, the person causing the excavation shall preserve the safety of the structures which may be affected by the excavation and protect the them from injury and support them by proper foundation except as otherwise provided in the excavation more than four feet deep and when necessary for that the owner of the structure hall be given authority to enter the remises where such excavation is to be made.

**BB. Appropriate Markers And Guards**

- a. The excavation in public place shall be provided with appropriate markers and safety devices for the travelling vehicles and pedestrians
- b. In case of death injury and/or damage caused by the non-completion of such work and for failure of the one undertaking the work to adopt the precautionary measures for the protection of the general public or violation of any of the terms and conditions of the permit, the permittee/excavator shall assume all liabilities for such death injury or damage arising therefrom. For this purpose the excavator permittee shall be required to procure insurance to answer for third party liability.

- CC. Insertion Prohibited.** All excavations and digging passing through canals and insertions through drainage or sewer pipes are strictly prohibited.
- DD. Inspections of Excavation and Digging in Private Roads, Thoroughfares and Passageways.** The Office of the city Engineer shall have the authority to inspect all excavations, diggings being undertaken on all private road, thoroughfares, including passageways and sidewalks and to require that restoration of the excavated areas meet the standard specification submitted to and reviewed by the Office of the city Engineer.
- EE. Revocation of Permit.** Permits issued under this Ordinance may be revoked, cancelled in cases of emergency, when interest so demands or for non-compliance with the conditions of the permit such as but not limited to the following
- a. Failure to post excavation permit in conspicuous place
  - b. Failure to install road signs and billboards
  - c. Failure to install road/highway safety construction devices
  - d. Non-compliance with the work stoppage order.
- FF. Posting of Excavation and Drilling Permit Signboard.** Every permit to excavate or drill granted shall be accompanied by the signboard. The excavation or drilling permit sign shall be posted in excavation or drilling site during the duration of the excavation or drilling
- GG. Fines and penalties.** Aside from revocation or cancellation of permit, any person violating the provisions of this Chapter shall be penalized in accordance with the provisions of this Ordinance.

**ARTICLE D**  
**PERMIT FEE FOR ZONAL/LOCATIONAL CLEARANCE**

**SEC. 121. Collection of Fees for Zoning Permit (Locational Clearance).** – The rate of filing, processing and zoning fees for Zoning Permit are as follows:

**A. Application Fees/Filing**

1. Zoning Permit/Location Clearance	200.00
2. Motion for Appeals	2,000.00
3. Petition/Request for Reclassification	2,000.00
4. Complaints, except those involving pauper. Litigants which shall be free of charge	1,500.00
5. Motion for Reconsideration	1,000.00
6. Inspection of Property	300.00/visit

**B. Zoning Fees**

1. Residential	
a. High Density Residential/Mixed Use (R-3/MXD)	3.00/sq.m. of TFA
2. Commercial	
a. Medium Density Comm./Mixed Use (C-2/MXD)	10.00/sq.m. of TFA
b. High Density Comm./Mixed Use (C-3/MXD)	10.00/sq.m. of TFA
c. Yards utilized for commercial purposes	5.00/sq.m. of TLA

3	<b>Industrial</b>	
	a. Light Industrial (I-1)	15.00/sq.m. of TFA
	b. Medium Industrial (I-2)	20.00/sq.m. of TFA
	c. Heavy Industrial (I-3)	25.00/sq.m. of TFA
	d. Yards utilized for industrial purposes	10.00/sq.m. of TLA
4	<b>Utility</b>	
	a. Building Structure	10.00/sq.m. of TFA
	b. Yards utilized for utility purposes	8.00/sq.m. of TLA
5	<b>Institutional</b>	
	a. General Institutional (INS-G)	8.00/sq.m. of TFA
	b. University Cluster (INS-U)	8.00/sq.m. of TFA
	c. Yards utilized for institutional purposes	5.00/sq.m. of TLA
6	<b>General Public Open Space</b>	
	a. Parks & Plazas (POS-PP)	5.00/sq.m. of TFA
	b. Playgrounds & Sports Field/Recreation (POS-PSR)	5.00/sq.m. of TFA
7	<b>Cemetery (Pos-Cem)</b>	
	a. Allowed / permitted uses/ accessory / ancillary uses	5.00/sq.m. of TFA
8	<b>Advertisements/Business Signboards/ Billboards or Street Graphics</b>	10.00/sq.m. of TSA
9	<b>Water Zone (WZ)</b>	8.00/sq.m of TFA
10.	<b>Special Use Permit (for gas stations, MRF, slaughter house, treatment plant, etc.)</b>	
	a. Below P 2 Million	P6,000.00
	b. Over P 2 Million	P 6,000.00 + (1/10 of 1% of cost in excess of P2 M)
	* Except for the Telecommunications Towers and Radio Transmitting Stations	10,000.00/unit
11.	<b>Exception , variances, non-conforming use and special use</b> <i>(This shall be charged annually for non-conforming uses of any building, structure or land prior to June 16, 2006)</i>	150.00 of TFA

**C. Certification**

1.	Zoning Certificate for all Zoning Classification	400.00
2.	Reprinting of Locational Clearance/Zoning Certificate	400.00
3.	Zoning Certificate for Academic Purposes (should not be used as requisite for other permits)	100.00

**D. All Renovation** 75% of the corresponding prescribed fee

**E. Processing Fee** 25% of the corresponding zoning fee shall be applied for every annual renewal

**SEC. 122. *Administrative Penalties*** – Any applicant, proponent, proprietor, owner or representative who commits any of the following acts shall after due notice to be punished by a fine in accordance with the following schedule:

A. Unauthorized expansion or alteration of a fine any activity formerly covered by Certificate of Non-Conformance	A fine equivalent to 100% of the prescribed zoning of P2,000.00 or more than 10,000.00
B. For committing fraud or misrepresentation	
1. Fraud or misrepresentation as to use	5,000.00
2. Fraud/misrepresentation as to location	2,000.00
3. Non-disclosure or any material fact	5,000.00
C. For refusing admission within any premises subject to inspection by a duly authorized inspector:	
1. First refusal	2,000.00
2. Subsequent refusal	5,000.00
D. For failing or refusing, without justifiable reason, to appear during a proceeding before the Office of the Zoning Official or the duly authorized officers	2,000.00
E. For failing to post zoning permit prior to business and zoning certificate number prior to building construction	1,000.00

**SEC. 123. *Surcharge*** – A surcharge of twenty-five percent (25%) based and added to the corresponding processing fee plus interest of fourteen percent (14%) per annum shall be imposed on all structures/ operations without any Zoning Permit or Certificate of Non-Conformance upon implementation of this Ordinance.

**SEC. 124. *Surcharge and Interest on Unpaid Zoning and/or Locational Clearance*** - A surcharge of twenty-five (25%) shall be imposed on the amount of fee not paid on time and an interest at the operations without any Locational Clearance or Certificate of Non-Conformance upon implementation of this Ordinance.

**NOTE:** In case of approved appeals, the applicable zoning fee will be based on the higher zone classification.

**LEGEND:** TLA = total lot area  
TBA = total base area

TFA = total floor area  
TSA = total surface area

## ARTICLE E

### PERMIT FEE FOR INSPECTION AND VERIFICATION OF SUBDIVISION

#### 957) SEC. 125. *Collection of Fees for Subdivision and Condominium Projects (Under P.D.*

##### A. Approval of Subdivision Plan (including Town Houses)

1	Preliminary Approval and Locational Clearance (PALC)	300 00/ha or fraction thereof
	Preliminary Subdivision Development Plan (PSDP)	
	• Inspection Fee	1,200 00/ha regardless of density
2	Final Approval & Development Permit	2,400 00/ha regardless of density
	• Additional Fee on Floor Area of houses and building sold with lot	2 40/sq m
	• Inspection Fee (not applicable for projects already inspected for PALC application)	1,200 00/ha regardless of density
3	Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit
4	Certificate of Registration Processing Fee	2,400 00
5	License to Sell (per saleable lot)	180 00
	• Additional Fee on Floor Area of houses and building sold with lot	12 00/sq m
	• Inspection Fee •	1,200 00/ha regardless of density
	• Application for CR/LS with DP issued by LGUs shall be charged inspection fee	
6	Certificate of Completion	
	• Certificate Fee	180 00
	• Processing Fee	2,400 00/ha regardless of density
7	Extension of Time to Develop	420 00
	• Inspection Fee (affected/unfinished area only)	1,200.00/ha regardless of density

## ARTICLE F

### SOCIALIZED HOUSING CHARGES

SEC. 126. *Collection of Fees for Socialized Housing* . – The rate of filing, processing and legal fees are as follows:

A.	Application/Processing Fees	
1.	Application/Processing Fee (for 150 lot applicants in 2014)	P150.00
2.	Certificate of Award Fee (150 prospective beneficiaries)	150.00
3.	Documentation Fee (for 150 lot applicants)	150.00
4.	Inspection/Investigation Fee (for 150 lot applicants)	200.00
5.	Transfer of Award	500.00
6.	Release of Mortgage (for 115 prospective fully paid awardees)	500.00
7.	Consent to Sell	10,000.00
8.	Final Deed of Sale (for 115 prospective fully paid awardees)	1,000.00
9.	Protest	P1,000.00
B.	Other Services	
1.	Request to Hire a Private Geodetic Engineer (for 20 estates with no approved subdivision plan)	1,000.00
2.	Request for Lot Segregation (for 115 prospective fully paid awardees in 2014)	100.00

3. Request for Subdivision Scheme (for 115 prospective fully paid awardees in 2014)	100.00
4. Certification of Exact Area (for 115 prospective fully paid awardees in 2014)	100.00
5. Certification as Awardee (for 115 prospective fully paid awardees in 2014)	100.00
6. Request for Structural Lay-out (for 150 lot applicants in 2014)	100.00
7. Cancellation of Encumbrance	1,000.00
8. Confirmation of Sale	25,000.00
9. Motion for Reconsideration	500.00

## ARTICLE G

### *REAL PROPERTY ASSESSMENT FEES*

**SEC. 127. Real Property Assessment Fees.** The rate of real property assessment fees are as follows:

#### A. Certification Fees

1. Certification of No Record	100.00
2. Certification of Property Holdings	100.00
3. Certification of No Property Holdings	100.00
4. Certification of Assessed Values	100.00
5. Certification of Different Ownership on the Improvement	100.00
6. Certification of Property Occupied by Shanty	100.00
7. Certification of Property which is still under Construction	100.00
8. Certification of Lot Vacant	100.00

#### B. Issuance of Certified True Copy of Documents

1. Tax Maps, per page	600.00
2. Tax Declarations, per copy	100.00

#### C. Issuance of Certified True Copy of Documents

1. Requests for Transfer of Ownership of Real Property, Consolidation/Segregation of Lots, Correction of Erroneous Entries in the TD, Reassessment, Reclassification due to change in Actual Use and Requests for New Assessment and the like, per copy of TD	150.00
---	--------

## ARTICLE H

### *POLLUTER'S FEE*

**SEC. 128.** The rate of Polluter's Fee are as follows.

<u>Smoking Area</u>	<u>Rate per Annum</u>
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 than 50 sq.m.	1,500.00/sq.m.
Over 50 sq.m.	2,000.00/sq.m.



## ARTICLE I

### *SLAUGHTER, INSPECTION AND PERMIT FEES*

SEC. 129. For purposes of this Ordinance, the City shall collect the fees written-below:

- A.) **Permit Fee.** Before any animal is slaughtered for public or private consumption, a permit therefore shall be secured from the Veterinary Inspection Board/ Office of the City Veterinarian, Manila and the corresponding fee shall be collected by the City Treasurer through the Veterinary Inspection Board.

1. Large Cattle	<i>Php</i> 30.00/head
2. Hogs, goat, sheep and the like	5.00/head
3. Fowls	1.00/head

- B.) **Stockyard Fee.** The following fees, per day or a fraction thereof/per head, shall be collected for the animals to be slaughtered which are kept and deposited in the stockyard within Veterinary Inspection Board Slaughterhouse Complex, Vitas, Tondo, Manila.

1. Large Cattle	<i>Php</i> 25.00/head/day
2. Hogs, goat, sheep and the like	5.00/head/day
3. Fowls	0.25/head/day

- C.) **Facilities Fee.** There shall be charged and collected the following fees by the Veterinary Inspection Board/ Office of the City Veterinarian for the use of the slaughterhouse facilities and utilities in the slaughtering and dressing of livestock and poultry.

#### Carcass

1. Cattle	<i>Php</i> 50.00/head
2. Pig/small animal	5.00/head
3. Poultry	1.00/head
4. Entrails- large animals	25.00/set
small animals	10.00/set
5. Blood	10.00/can(21 liters)

#### Scalding/ Blanching Fee

1. Hog	<i>Php</i> 10.00/head/carcass
2. Large animal entrails	10.00/set
3. Ox Hide	20.00/whole hide
4. Ox tail, feet, head skin	25.00/set

- D.) **Inspection Fee**

- 1) Ante-Mortem Inspection Fees. For the inspection of livestock and poultry prior to slaughter/dressing to determine the presence of disease or abnormal condition.
- |                       |                       |
|-----------------------|-----------------------|
| a) Large Cattle       | <i>Php</i> 20 00/head |
| b) Small Ruminants    | 5.00/head             |
| c) Hogs               | 5 00/head             |
| d)Goose/Turkey        | 1 50/head             |
| e)Chicken/Duck/Pigeon | 0.50/head             |
- 2) Post-Mortem Fees. For the inspection of carcass and the edible offal of livestock and poultry slaughtered/dressed to detect the presence of lesions and other abnormalities
- |                                    |                  |
|------------------------------------|------------------|
| • Per kilogram of meat and poultry | <i>Php</i> 25 00 |
|------------------------------------|------------------|

- E.) Cattle Registration**
- |              |                  |
|--------------|------------------|
| 1.) Local    | <i>PhP</i> 10.00 |
| 2.) National | 5.00             |
- F.) Refrigeration/Chilling Fee.** There shall be charged and collected the following fees by the City Treasurer on all meats stored in the different chilling/refrigeration room in the City Slaughterhouse at Vitas, Tondo, Manila, for each day or fraction thereof.
- |  |                      |
|--|----------------------|
| 1. Chilling                              |                      |
| For each quarter of large cattle         | <i>Php</i> 20.00/day |
| For each carcass of hog and small animal | 25.00/day            |
| 2. Blast Freezing                        | 2.50/kilo            |
| 3. Storage                               | 0.10/kilo            |
- G.) Carcass Fabrication/choice meat cuts production.** There shall be charged and collected the following fee by the City Treasurer for the use of the City Slaughterhouse facilities/utilities for meat fabrication and production of choice meat cuts.
- |                                     |                 |
|-------------------------------------|-----------------|
| For every kilo of finished products | <i>Php</i> 0.50 |
|-------------------------------------|-----------------|
- H.) Entry Fee.** Meat of livestock and poultry from animals slaughtered outside the City of Manila whether from domestic or foreign source, meat, fisheries products and other livestock and poultry products which are brought into the City for trading, processing, consumption or disposal therein, shall pass through the Veterinary Inspection Board for inspection and shall be required to pay an Entry Fee according to the following rates:
- |                                      |                          |
|--------------------------------------|--------------------------|
| 1. Beef/Carabeef                     | <i>Php</i> 25.00/quarter |
| 2. Pork                              | 25.00/head               |
| 3. Chevron/mutton and the like       | 0.25/kilo                |
| 4. Poultry                           | 0.25/head                |
| 5. Processed meat                    | 0.25/kilo                |
| 6. Fish and other fisheries products | 0.25/kilo                |
| 7. Eggs                              | 0.25/dozen               |
- L.) Landing Fee.** Livestock and poultry brought into the City of Manila shall pass through the Veterinary Inspection Board for inspection and shall be charged a landing fee as follows:
- |                  |                       |
|------------------|-----------------------|
| 1. Large Cattle  | <i>Php</i> 20.00/head |
| 2. Small animals | 5.00/head             |
| 3. Hog           | 10.00/head            |
| 4. Poultry       | 0.25/head             |
- J.) Penalty.** Any person or corporation who shall violate any of the above provisions shall be punished upon conviction by final judgment by a fine of one thousand (P1,000.00) but not more than six thousand (P6,000.00) or imprisonment of one month but not more than six month or both upon the discretion of the court. The meat and carcasses, including processed meat, involved shall likewise be confiscated and disposed in accordance with the existing sanitary rules and regulations of the City of Manila.

**SEC. 130. Pound and Animal Disease Control Service Fee and Charges.**

A.) Animals running at large or left in public places shall be impounded by the Manila City Pound, and a corresponding fee prescribed herein for each animal so impounded shall be collected by the City through the Veterinary Inspection Board.

**Impounding Fee**

1.	Large Cattle	Php	500.00/head
	Small Animals		250.00/head
	Fowl/Poultry		50.00/head
2.	<b>Subsistence Fee/day</b>		
	Large Cattle		50.00/head/day
	Dogs, cats and other small Animals		10.00/head/day
	Fowl/Poultry		5.00/head/day
3.	<b>Registration /dog license fee</b>		
	Dog		50.00
	Surcharge		10.00

B.) **Disposal Fee.** It shall be unlawful for any owner of dead animal to dispose its carcass anywhere. Dead animals shall be turned over to the City Pound for sanitary disposal and a fee prescribed its carcass herein shall be assessed and collected as follows:

1.	Large animal	Php	500.00 / carcass
2.	Small animal		100.00 /carcass
3.	Fowl/Poultry		10.00 /carcass

C.) **Adoption Fee.** For unredeemed animals

For every dog/cat	Php	500.00
-------------------	-----	--------

**SEC. 131. Rate of Fees for Veterinary and Regulated Services of the Veterinary Inspection Board/Office of the City Veterinarian.**

Patient is categorized into two (2) for the assessment of rate of fees to be collected.

Category 1	Small Breed:	Shit-tzu, toy poodle, cat, etc.
	Medium built:	Japanese Spitz, Beagle, etc.
Category 2	Large Breed	German Shepherd, Labrador, etc.
	Extra large breed	Great Dane, mastiff, etc.

A.) **Hospitalization/Confinement**

Category 1	First day (1 <sup>st</sup> )	Php	450.00/day
	Succeeding days		200.00/day
Category 2	First day (1 <sup>st</sup> )		600.00/day
	Succeeding days		350.00/day

B.) **Anesthesia**

General	Category 1	Php	250.00/day
	Category 2		300.00/day
Local	Category 1		100.00
	Category 2		150.00
Sedative	Category 1		150.00
	Category 2		200.00

C.) **Clipping**

Hair	Php	300.00
Nail		50.00

<b>D.) De-worming</b>		
	For roundworms, hookworms and the like:	<i>Php</i> 50.00
	Puppies	200.00 - 300.00
	Older dogs depending on the weight of the dog	
	For tapeworms	
	Category 1	200.00
	Category 2	350.00
<b>E.) Out-Patient treatment</b>		
	Both categories, including fluids, antibiotics and vitamins	<i>Php</i> 300.00
<b>F.) Ear Cleaning</b>		
	with Otitis Should depend on the medication used	<i>Php</i> 50.00 – 250.00
<b>G.) Tick and Mite Control</b>		<i>Php</i> 200.00
<b>H.) Bath</b>		
	Ordinary	<i>Php</i> 150.00
	Medicated	300.00
<b>L.) Obstetrics</b>		
	Natural Delivery	<i>Php</i> 350.00
	Extraction of dead fetus	400.00
	Caesarian Operation	
	Category 1	1,500.00
	Category 2	2,500.00
<b>J.) Heart Worm Prevention</b>		
	Ivermectin	<i>Php</i> 150.00
<b>K.) Wound Dressing</b>		<i>Php</i> 120.00
<b>L.) Vaccination</b>		
	DHLP	<i>Php</i> 350.00
	Rabies	50.00
<b>M.) Surgery</b>		
	Tail Docking	
	One week old	<i>Php</i> 50.00
	2-4 weeks old	250.00
	5 weeks old and above	550.00
	Ear Cropping	
	Spraying	
	Category 1	500.00
	Category 2	1,500.00
	Castration	
	All categories	500.00
	Anal sac resection	1,500.00
	Hernia Repair	
	Umbilical	800.00
	Inguinal and Scrotal	1,200.00
	Mastectomy	
	Category 1	1,000.00
	Category 2	3,000.00
	Auricular Hematoma	500.00 - 800.00
	Other minor surgery	800.00
	Other major surgery	3,000.00
<b>N.) Euthanasia</b>		
	Dog	<i>Php</i> 500.00
	Cat	200.00

<b>O.)</b>	<b>Laboratory Test</b>	
	BUN	<i>Php</i> 90.00
	CBC	120.00
	SGPT	130.00
	Creatine	130.00
	Heartworm Test (MCF)	100.00
	Vulvar Smear	80.00
	Urinalysis	100.00
	Skin Scraping	50.00
	Direct fecal Smear	50.00
	X-ray	200.00
	Fungal Examination	50.00
<b>P.)</b>	<b>Laboratory Examination</b>	
	Locally manufactured meat food products	<i>Php</i> 50.00/examination
	Other confiscated meat products/Entrails	50.00/examination
	<b>Lease/Rent</b>	
	Office space and other open spaces, Within VIB compound for parking and other related purposes	1,500.00/month or 50.00/day
	Use of utilities, flat rate of	500.00/month
<b>Q.)</b>	<b>Registration Fee</b>	
	1. Local meat establishment	
	a. Meat cutting plant	<i>Php</i> 2,500.00 per year
	b. Meat shop	2,500.00/year
	c. Meat processing plant	2,500.00/year
	d. Poultry dressing plant	1,000.00/year
	e. Lechon outlet	1,000.00/year
	2. Delivery Vehicles	
	a. Meat delivery van	250.00/year
	b. Livestock carrier	250.00/year
<b>R.)</b>	<b>Fees for issuance of License to Meat Handler</b>	
	Meat Dealer	<i>Php</i> 500.00/year
	Butcher/Meat handler/cutter	100.00/year
	Meat shop operator	500.00/year
	Meat processor	500.00/year
	Meat vendor	100.00/year

## ARTICLE J

### SPECIAL PERMIT FEE

**SEC. 132. Special Permit Fee:** For purposes of this Ordinance, the City shall collect the following fees for holding events written-below:

A.)	Display of fireworks, setting- up booths, motorcade, cinema billboards and any form of advertisements, per day	500.00
B.)	Circus of menagerie parade, carnivals, arcade or other parades using banners, floats or musical instruments, public display/exhibits of art collections, cockpits, sports, review/license examinations, special events, fun run, conduct of group activities per day	1,000.00
C.)	Street dancing, requiring the closure of major street and rerouting, per day	2,000.00
D.)	For stage shows or floor fashion shows payable by the operator	2,000.00
E.)	Film shooting on location, per day	5,000 00
F.)	Benefit Ball/Dance, per day	500 00
*	This is without prejudice to the requirements of other agencies	

**ARTICLE K**

**MANILA TRI-WHEEL REGULATORY FEE**

**SEC. 133. Manila Tri-Wheel Regulatory Fee:** The Manila Tri-Wheel Vehicle Ordinance No 8291 has imposed the following fees

**A. Motorcycle**

**1 Registration - Annual Fees (Sec 14)**

Application Fee	P	15 00
Mayor's Permit		200 00
Registration Fee		10 00
Terminal Fee		100 00
License to Operate		50 00
Health Certificate Fee		50 00
Police Clearance		20.00
Occupational Tax		120 00
Sticker		100 00

**2 Franchise & Special Fees**

Franchise Fee		1,500 00
Dropping Fee		250 00
Replacement of Lost Franchise or Permit		300 00

**3 Other Fees**

MTRO Plate Number		300 00
Impounding Fee		500.00

**B. Pedicab**

**1. Registration- Annual Fees**

Application Fee	P	15.00
Mayor's Permit		150.00
Registration Fee		10.00
Terminal Fee		50.00
License to Operate		10.00
Health Certificate Fee		50.00
Police Clearance		20.00
Occupational Tax		120.00
Sticker		100.00

**2. Special Fee**

Replacement of Lost Permit	P	15.00
----------------------------	---	-------

**3. Other Fees**

MTRO Plate Number		300.00
Impounding Fee		500.00

**4. Initial Payment**

Annual Fees		525.00
MTRO Plate Number		300.00

**C. Government Utility and Tri-wheel Service Vehicles**

MTRO Plate Number		300.00
Sticker		100.00
Impounding Fee		500.00

**D. Penalties**

1. Driving without or using improvised TRO Plate.	P	500.00
2. Driving a tricycle with no body number and or TODA name.		500.00
3. Driving without/expired permit and/or franchise and/or drivers license and Impounding.		1,000.00
4. Out of Line		200.00
5. Overloading		200.00

**CHAPTER IV - SERVICE FEES**

**ARTICLE A**

**SECRETARY'S/CERTIFICATION'S FEES**

<b>SEC. 134. Secretary's/Certification's Fees.</b> All other Certification Fees not specifically specified in the preceding sections	50.00
--	-------

**ARTICLE B**

**LOCAL CIVIL REGISTRY FEES**

**SEC. 135. Local Civil Registry Fees.** The rate of registration and filing fees are as follows:

**A. Filing and Registration Fees**

	<i>Rate</i>
<b>1. Foreign Court Decision</b>	
a. Divorce/Dissolution of Marriage	2,000.00
b. Adoption	2,000.00
c. Judicial Recognition of Foreign Court Decision/Divorce/ Dissolution of Marriage	2,000.00
<b>2. Legal Instrument Executed Abroad</b>	
a. Affidavit of Legitimization	500.00
b. Affidavit of Admission of Paternity	500.00
c. Affidavit of Supplement Report	500.00
d. Affidavit under RA 9858 and RA 9255	500.00
<b>3. Local Court Decision</b>	
a. Annulment	2,000.00
b. Adoption	2,000.00
c. Judicial Change of Name/Correction of Entries	500.00
d. Judicial Recognition/Acknowledgement	500.00
e. Legal Separation	1,000.00
f. Guardianship	500.00
g. Emancipation of Minor	500.00
h. Conversion-Muslim	500.00
i. Presumptive Death	1,000.00
j. Other Legal Document	500.00
k. Pre-Nuptial Agreement	2,000.00

<b>4. Administrative Services</b>		
a. Legitimation		200.00
b. Legitimation under RA 9858		200.00
c. Admission of Paternity/ Acknowledgement/Recognition		200.00
d. AUSF RA 9858		200.00
e. Election of Philippine Citizenship		2,000.00
f. Naturalization		2,000.00
g. Out-of-Town Delayed registration of Documents		300.00
h. <i>Marriage Contract</i>		50.00
i. Correction under Memorandum Circular No. 2010-04 (Correction of Geographical and Statistical Portion)	1,000.00	
j. Supplemental Report		190.00
k. Express Fee (release within the day of Birth, Marriage and Death Certificate)		50.00
<b>5. Administrative Correction under RA 9048/RA 10172</b>		
a. Clerical (Regular)		1,000.00
b. Clerical (Migrant)		500.00
c. Change (Regular)		3,000.00
d. Change (Migrant)		1,000.00
<b>B. Marriage License Application</b>		150.00
<b>C. Annotation</b>		
1. Court Decision (Local and Foreign)		100.00
2. Others		50.00
<b>D. Certification</b>		
1. Certificate of Registration ((Court Decision and Document Executed Abroad)		200.00
2. Certificate of Finality under RA 9048		100.00
3. Certificate of No Record		30.00
4. Certificate of Under process		30.00
5. Transcription (Birth, Marriage and Death)		30.00
6. Authentication		100.00
7. Transmittal Copy		30.00
8. Certification		30.00
<b>E. Certified Photocopy Issuance</b>		
1. Birth, Marriage and Death (Local Copy)		50.00
2. Birth, Marriage and Death (Security Paper)		100.00
3. Birth, Marriage and Death (Security Paper w/		130.00
4. Transmittal)		50.00
With dorsal or back page		
5. Court Decision and Other Documents		30.00/page
Other Registrable Record		30.00/page
<b>F. Express Fee for the Issuance of Civil Registry Documents</b>		50.00



<b>G.</b>	<b>Delayed Registration of Births</b>	
1	If married (0-6 months)	115 00
2	If not married w/ affidavit to use the surname of the father (0-6 month)	145 00
3	If married (7 months to 1 year)	190 00
4	If not married w/ affidavit to use the surname of the father (7 months to 1 year)	290 00
5	Born in hospital, lying-in & thru Registered Midwife	190 00
6	Born thru Traditional Midwife (Hilot)	290 00
<b>H.</b>	<b>Foundling</b>	190 00
<b>I.</b>	<b>Delayed Registration of Marriage and Death</b>	
1	Marriage and Death	190 00
2	Marriage and Death (out of Town Registration)	300 00

### ARTICLE C

#### *POLICE CLEARANCE FEES*

**SEC. 136. POLICE CLEARANCE FEES.** The rate of registration and filing are as follows.

	<u>Rate</u>
A. For employment, scholarship, study grant and other purposes not herein specified	P 100 00
B. For firearms permit application	500 00
C. For a change of name	200.00
D. For passport or visa application	300 00
E. For application for Filipino citizenship	500.00
F. Other purposes	200.00

### ARTICLE D

#### *SANITARY INSPECTION FEES*

**SEC. 137. Applicability Clause** — The assessment, collection and allocation of building permit fees, signboard permit fees, plumbing inspection and permit fees, sanitary inspection fees, electrical installation permit and inspection fees, mechanical installation and inspection, and such other levies as may be prescribed by the Department of Public Works, and Highways in the exercise of regulatory powers over public and private buildings and structures as the National Building Code of the Philippines, shall be governed by such Code and the rules and regulations promulgated hereunder.

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

1	Aircraft and water companies	<i>Php</i>	1,000.00
2	Financial institutions, such as banks, pawnshops, money shops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers:		
	Main Office		600.00
	Every branch thereof		400.00
3.	Gasoline service/filling stations		1,000.00
4.	Private Hospitals		1,600.00
5.	Medical and dental clinics and animal hospitals		500.00
6.	Dwellings and other spaces for lease or rent:		
	a. Hotels, motels, apartels pension inns, drive inns:		1,600.00
	With more than 150 rooms		1,200.00
	With 100 to 149 rooms		800.00
	With 50 to 99 rooms		400.00
	With 25 to 49 rooms		300.00
	With less than 25 rooms		80.00
	b. Apartment/per door		80.00
	c. (Accessorias) or houses for rent		
	d. Dormitories, lodging or boarding houses,		
	With accommodation for:		
	More than 40 boarders or lodgers		1,000.00
	15 to 39 boarders or lodgers		600.00
	Less than 15 boarders or lodgers		400.00
	e. Condominiums/per unit		100.00
7	Commercial stall/unit (per stall/unit)		100.00
8.	Institutions of learning		1,200.00
9.	Media facilities		400.00
10.	Telegraph, teletype, cable and wireless communication companies		400.00
11.	Telephone/electric and power companies:		
	Main Office		800.00
	Every branch thereof		600.00
12.	Administration offices, display offices, and/or offices of professionals		500.00
13.	Lending Investors		400.00
14.	All other businesses, industrial, commercial agricultural establishments not specifically mentioned above:		
	With an area of more than 1,000 sq. m.		1,600.00
	500 or more but less than 1,000 sq. m.		1,200.00
	200 or more but less than 500 sq. m.		800.00
	100 or more but less than 200 sq. m.		600.00
	50 or more but less than 100 sq. m.		400.00
	25 or more but less than 50 sq. m.		200.00
	Less than 25 sq. m.		120.00
15	Certificate of Potability of Drinking Water		200.00

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

## ARTICLE E

### *SERVICE FEES FOR HEALTH EXAMINATION*

**SEC. 138. *Health Certificate Fee*** — Every person required by existing laws and regulations to secure health certificates from the Office of the City Health Office shall pay an annual fee of one hundred (P100.00) pesos.

**SEC. 139. *Time of Payment*** — The sanitary inspection and health certificate fees herein prescribed shall be paid at the Office of the City Treasurer concerned before any business or occupation may be lawfully begun or pursued and upon renewal of the same every year thereafter within the first twenty (20) days of January.

**SEC. 140. *Annual Inspection of Premises for Rent*** — Except as otherwise provided, the Local Health Officer or his duly authorized representative shall conduct an annual inspection of all houses, accessories or buildings for rent or as soon as circumstances require and all business establishments (commercial, industrial, agricultural) in order to determine their adequacy of ventilation, propriety of habitation and general sanitary conditions pursuant to the existing laws, rules and regulations. Sanitary permit shall be issued to the owner by the Local Health Officer or his duly authorized representative after such inspection was conducted and found to be sanitary.

**SEC. 141. *Contents of Sanitary Permit*** — Every permit issued shall show the name of the applicant, his nationality, civil status, address, nature of organization, (whether sole proprietorship, partnership or corporation), location of the building and such other data as may be necessary.

The permit shall be granted for a period of not more than one year and shall expire on the 31st day of December following the date of issuance thereof, unless revoked or surrendered earlier

**When Business is Deemed Finally Closed** — Every permit shall cease to be in force upon revocation or surrender thereof, or upon closure of the business or discontinuance of the undertaking for which the permit was issued. The business shall be deemed finally closed, only upon payment of all taxes, fees and charges due thereon.

## ARTICLE F

### *PUBLIC HEALTH LABORATORY EXAMINATION CHARGES*

**SEC. 142. *Public Health Laboratory Examination Charge*** - The rate of Public Health Laboratory Examination Charges are as follows:

<b>A. Serological Test</b>	
1. Blood Typing (ABO)	50.00
2. Rh Typing	50.00
3. RPR (Rapid Plasma Reagin)	100.00
4. TPHA (Confirmatory for syphilis)	150.00
5. HBs Ag (for Hepatitis)	200.00
6. Screening for HIV	250.00

<b>B. Blood Chemistry</b>	80.00
1. Random blood sugar	80.00
2. Fasting blood sugar	80.00
3. Post prandial blood sugar	160.00
4. Glucose tolerance test	80.00
5. Blood uric acid	80.00
6. Blood cholesterol	100.00
7. Blood urea nitrogen	80.00
8. Blood creatinine	80.00
9. Total protein	40.00
10. Albumin	40.00
11. Globulin	80.00
12. A/G ratio	100.00
13. Bilirubin I & II (B1B2)	80.00
14. SGOT (AST)	80.00
15. SGPT (ALT)	120.00
16. Triglyceride	120.00
17. Alkaline phosphatase	250.00
18. Potassium (K)	250.00
19. Sodium (Na)	500.00
20. Calcium (Ca)	250.00
21. Chloride (cl)	120.00
22. HDL Cholesterol	
<b>C. Hematology</b>	60.00
1. CBC (Complete Blood Count)	60.00
2. Hemoglobin	20.00
3. Hematocrit	60.00
4. RBC (Red Blood Cell) Count	60.00
5. WBC (White Blood Cell) Count	60.00
6. Platelet count	100.00
7. ESR (Erythrocyte Sedimentation Rate)	40.00
8. Bleeding time	40.00
9. Clotting time	100.00
10. Malaria smear	60.00
11. Peripheral Blood Smear	
<b>D. Enteric Bacteriology</b>	150.00
1. Culture	300.00
2. Culture & sensitivity test	50.00
3. Gram staining	50.00
4. KOH (Potassium Hydroxide Smear)	150.00
5. Nose & Throat Swab ( for diptheria)	200.00
6. Food Analysis	
<b>E. Cytology</b>	100.00
1. Pap's smear	
<b>F. T.B. Bacteriology</b>	50.00
1. Sputum for AFB (direct smear for AFB)	150.00
2. Sputum culture (TB culture)	

<b>G. Clinical Microscopy</b>	
1 Routine Urinalysis	50 00
2 Routine Stool Examination	40 00
3 Pregnancy Test	70 00
4 Seminal Analysis (Sperm)	100 00
<b>H. Sanitary Bacteriology</b>	
Water analysis	
a Bacteriologic Analysis (Total & Pecal Coliform)	250 00
b Heterotropic Plate Count (HPC)	250 00
c Bacteriologic Analysis (Total & Pecal Coliform) with Heterotropic Plate Count (HPC)	500 00
<b>I. DRUG TESTING</b>	<b>250.00</b>

**ARTICLE G**  
**AFFILIATION FEES**

**SEC. 143. AFFILIATION FEES.** Affiliation fees are service fees for every person, company, corporation, academic program who wants to be affiliated with the City Government internship program shall be charged as follows:

A. Clinical Instructor	200.00
B. Dental Hygienist	250.00
C. Dental Students	250.00
D. Medical and Nursing Students	200.00
E. Medical Secretary	100.00
F. Medical Technology -Interns at PHL for six (6) months	2,500.00
Community Work/Training	200.00
G. Midwifery Students - LIC	200.00
Community Work/Training	200.00
H. Nutrition (for entire exposure)	100.00
I. On-the-Job Training (OJT)	100.00
J. Practicum (Masteral Course)	250.00
K. Post Graduate Interns	100.00
L. Other Internship Program	200.00
M. Program Orientation	200.00
N. Research	40.00
1 Documents research (e.g. statistics, report)	50.00
2. Actual conduct of research in offices/community	300.00
3. Securing health information (interviews – Focal Group Discussion)	200.00
<b>*City Government Employees Clinic</b>	
1. Physical Examinations (Public/Private applicant)	100.00
2. Psychological Examination	100.00
3. Gender Correction	200.00

<b>*Division of School Health Services</b>	
1 Physical Examination (applicant school personnel)	100.00
2. Annual Physical Examination for teachers (Central Office)	100.00
3. Reinstatement of school personnel (from Maternity, Sick Leave, Vacation Leave, Study Leave)	100.00

**ARTICLE H**  
**GARBAGE COLLECTION FEE**

**SEC. 144. Imposition of Fees** — Except as otherwise provided herein, garbage collection fee shall be collected quarterly from every person (natural or juridical) engaged in business, profession, or occupation or any undertaking in the City of Manila, in accordance with the following schedule:

		<i>Rate per Quarter</i>
A.	Aircraft and Watercraft Companies.	
	Main Office	P 2,500.00
	For every branch office	1,500.00
B.	Amusement places	
1.	Amusement centers and establishments with coin operated machine appliances, amusement rides and shooting galleries, side show booths and other similar establishment with the contrivances for the amusement of customer per contrivance	50.00
2.	Billiard and/or pool halls/per table	20.00
3.	Bowling establishments:	
	Automatic/per lane	40.00
	Non-automatic/per lane	20.00
4.	Casinos	3,000.00
5.	Circuses, Carnivals, Arcade and the like	500.00
6.	Cockpits	2,500.00
7.	Golf links and/or ranges	2,000.00
8.	Gymnasiums	1,000.00
9.	Membership clubs, association or Organization.	
	a. Serving foods, drinks & lodging facilities	2,000.00
	b. Serving foods, drinks without lodging facilities	1,000.00
10.	Night/day clubs, discos and other similar establishments:	
	a. Night Clubs	2,000.00
	b. Day Clubs	1,000.00
	c. Cocktail Lounges or bars, beers gardens and discos	1,000.00
	d. Cabarets/Dance halls	1,000.00
	e. Music Lounges	1,000.00
	f. Sing along Restaurants	1,000.00

11	Race tracks, Jai Alai fronton, coliseum or similar establishment	1,500.00
	For every off-track and/or off-fronton Betting centers	500.00
12	Resorts or other similar establishments	1,000.00
13.	Sauna baths and massage clinic per cubicle	60.00
14	Skating Rink	200.00
15.	Stadium, sports complexes	500.00
16	Theaters or cinema houses with seating capacity of:	
	a. More than 2,000 persons	2,000.00
	b. 500 to 2,000 persons	1,000.00
	c. Less than 500 persons	500.00
17	Pelota courts, tennis courts and other similar nature	100.00
<b>C. Electric and Power Companies</b>		
	1. Main Offices and/or each power plant	1,250.00
	2. Every branch office thereof	750.00
<b>D. Financial Institutions</b>		
	1. Banks	
	a. Commercial Banks (main office)	1,250.00
	Every branch thereof	225.00
	b. Savings Banks (main office)	1,000.00
	Every branch thereof	500.00
	2. Savings and Loan Associations, Insurance Companies, Pawnshops:	
	a. Main Office	650.00
	b. Every branch thereof	250.00
	3. Financial and/or lending investors establishments, money shops:	
	a. Main Office	650.00
	Every branch thereof	250.00
	b. Authorized dealers in Foreign currencies and stock brokers	500.00
<b>E. Gasoline Services Filling Stations:</b>		
	1. Having an area of 1,500 sq.m. or more	1,000.00
	2. Having an area of more than 1,000 but less than 1,500 sq.m.	800.00
	3. Having an area of 1,000 sq.m. or less	500.00
	4. Curb pumps and filling stations	300.00

**F Private Hospitals and Medical Clinics with Bed Capacity for**

1	more than 500 persons	2,000 00
2	301 to 500 persons	1,750 00
3	151 to 300 persons	1,500 00
4	101 to 150 persons	1,250 00
5	76 to 100 persons	1,000 00
6	51 to 75 persons	750 00
7	25 to 50 persons	500 00
8	less than 25 persons	250 00
	Animal hospitals and others	250 00

**G Hotels, Motels, Apartels, Pension Inns, Drive Inns, Boarding Houses, Lodging Houses, Dormitories, Dwellings and Other Spaces for Lease or Rent**

		<i>Rate per Quarter</i>
<b>1 Hotels.</b>		
<b>a. <u>Five star/per room</u></b>		
1.	single bed	40 00
2.	double bed	60 00
3.	suite	100 00
<b>b. <u>Four star/per room</u></b>		
1.	single bed	30 00
2.	double bed	45 00
3.	suite	60 00
<b>c. <u>Three star/per room</u></b>		
1.	single bed	25 00
2.	double bed	35 00
3.	suite	45 00
2.	Motels, and Drive-Inns/per room	60.00
<b>3 Hotels, apartels, pension inns:</b>		
<b>a. With air-condition/per room:</b>		
1.	single bed	30.00
2.	double bed	40.00
<b>b. Without air-condition/per room:</b>		
1.	single bed	20.00
2.	double bed	25.00
4.	Boarding houses, lodging houses, dormitories bed spaces (bed capacity) per bed	50.00

**H. Institutions of Learning:**

Private universities, colleges, schools and educational or vocational institutions based on the total semestral enrollments as follows:

a.	50,000 students or more	2,600.00
b.	30,000 or more but less than 50,000 students	1,950.00
c.	20,000 or more but less than 30,000 students	1,500.00
d.	10,000 or more but less than 20,000 students	1,100.00
e.	5,000 or more but less than 10,000 students	800.00
f.	1,000 or more but less than 5,000 students	600.00
g.	300 or more but less than 1,000 students	400.00
h.	below 300 students	250.00



<b>I Liquefied Petroleum</b>	
<b>Gas Dealer</b>	
1 Marketer	1,000.00
2 Dealer	750.00
<b>J Market Stallholders</b>	
1 Public Markets	
a For each stall with 100 or more stallholders	50.00
b For each stall with less than 100 stallholders	40.00
2 Private Markets	
a Each stall	50.00
<p>Stallholders with more than five (5) square meters and/ or rendering special services, such as; pawnshops, appliance stores, banks and other similar establishments, shall be excluded under the term stallholders and levied garbage service charges, in accordance with the pertinent provisions herein.</p>	
<b>K. Media Facilities</b>	
1. Newspapers, books or magazine publications:	
a. Daily Newspapers Radio Stations	500.00
b. Weekly magazines	500.00
c. Books and other magazine publications	500.00
2 Radio Stations	1,000.00
3 TV Stations	1,300.00
<b>L. Telegraph, Teletype, Cable and Wireless Communication Companies, etc.</b>	
1 Main Office	1,500.00
2 Every branch/station thereof	500.00
<b>M. Telephone Companies</b>	
1 Main Office	2,250.00
2 Every Branch/station thereof	1,200.00
<b>N Terminal Garage for Bus, Taxi and Other Public Utility, Vehicles, Except those used for Home Garage.</b>	
1 With an area of 1,000 sq. m. or more	1,000.00
2 With an area of 700 or more but less than 1,000 s.qm	800.00
3 With an area of 500 or more but less than 700 sq. m.	600.00
4 With an area of 300 or more but less than 500 sq. m.	400.00
5 With an area less than 300 sq. m	250.00
<b>O. Peddlers, Ambulant Vendors, Except Delivery Van or Truck</b>	20.00/sq.m./day
<b>P. Administration Offices, Display Offices and/or Offices of Professions</b>	300.00
<b>Q. Film shooting per day</b>	250.00
<b>R. Private Warehouse or Bodega</b>	750.00

S. All other businesses and service agencies not specifically mentioned above:

1. Manufacturers, producers and processors:

a. Factory with an aggregate area of

1,000 sq. m. or more	3,000.00
500 or more but less than 1,000 sq.m.	2,000.00
200 or more but less than 500 sq.m.	1,800.00
100 or more but less than 200 sq.m.	1,400.00
50 or more but less than 100 sq.m.	1,000.00
25 or more but less than 50 sq.m.	500.00
less than 25 sq.m.	300.00

b. Principal/Branch or Sales Office with an aggregate area of:

	Factory is	
	Within same Locality	Outside the Locality
	Per Quarter	
1,000 sq.m. or more	P1,200.00	P1,000.00
500 or more but less than 1,000 sq.m.	950.00	1,200.00
200 or more but less than 500 sq.m.	600.00	900.00
100 or more but less than 200 sq.m.	500.00	700.00
50 or more but less than 100 sq.m.	300.00	500.00
25 or more but less than 50 sq.m.	150.00	300.00
less than 25 sq.m.	100.00	250.00

2. Exporter/Importers 750.00/quarter

3. Brewers, Distillers, Compounders and Public Eating Places with an aggregate area of:

	Per Quarter
1,000 sq. m. or more	P3,500.00
500 or more but less than 1000 sq.m.	2,500.00
200 or more but less than 500 sq.m.	1,800.00
100 or more but less than 200 sq.m.	1,400.00
50 or more but less than 100 sq.m.	1,000.00
25 or more but less than 50 sq.m.	600.00
less than 25 sq.m.	300.00
Carinderia	150.00

4 Owners or Operators of Business  
Establishments Rendering Services

a Business offices 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	2,250.00
500 or more but less than 1,000 sq.m	1,650.00
200 or more but less than 500 sq.m	1,200.00
100 or more but less than 200 sq.m	750.00
50 or more but less than 100 sq.m	500.00
25 or more but less than 50 sq.m	300.00
less than 25 sq. m	200.00

b Other contractors/business establishments engaged in rendering services,  
printers and publishers, Lessors and Sub-Lessors with an aggregate area  
of:

1,000 sq. m or more	1,687.50
500 or more but less than 1,000 sq. m	1,125.00
200 or more but less than 500 sq. m	825.00
100 or more but less than 200sq.m	600.00
50 or more but less than 100sq.m	375.00
25 or more but less than 50 sq. m	150.00
less than 25 sq. m	45.00

5. Independent Wholesalers, Dealers, Distributors, Repackers and Retailers with an  
aggregate area of:

1,000 sq. m or more	2,500.00
500 or more but less than 1,000 sq.m	1,800.00
200 or more but less than 500 sq.m	1,300.00
100 or more but less than 200 sq. m	1,000.00
50 or more but less than 100 sq. m	750.00
25 or more but less than 50 sq. m	500.00
less than 25 sq. m	300.00
Sari sari store	50.00

**Garbage Service Charges for Multiple Businesses-** Where two or more kinds of businesses subject to garbage service chargers are conducted in the same place or establishment by the same owner or operator, the charge to be collected shall be that of the business which has the highest rate, plus twenty-five percent (25%) thereof.

Manufacturers, producers maintaining or operating principal offices, factories and/or sales in the same premises. For purposes of collection of the garbage service charges under the above schedule, manufacturers or producers maintaining their factory and principal or sales offices in the same premises shall pay the garbage charges based on the total aggregate area of such business premises at rate prescribed above.

In the case of newly started business, the applicable garbage service charge shall be computed proportionately to the quarterly charge.

**Garbage Service Charges for Residential Units** – For residential units with area less than 100 sq. m., an amount of Ten Pesos (PhP 10.00) per month shall be collected for garbage fees and an additional of Ten Pesos (PhP 10.00) per month if excess of 100 sq. m area. The fees shall be collected together with their real property payments

## CHAPTER V - CITY CHARGES

### ARTICLE A

#### *FISHERY RENTALS, FEES AND CHARGES*

**SEC. 145. Fishery Rentals, Fees and Charges.**

**Rate of Rentals.** The rate of fishery rentals within Manila for the grant of exclusive fishery rights to erect fish corals, operate fishponds or oyster beds, or catch “bangus” fry or “kawag-kawag” or fry of any other species of fish for propagation, if there are no interested bidders in the public auction, are as follows:

a) Erection of fish corrals in the sea:	Tax per annum
Less than 3 meters deep	45.00
3 meters or more but less than 5 meters deep	90.00
5 meters or more but less than 8 meters deep	300.00
8 meters or more but less than 10 meters deep	540.00
10 meters or more but less than 15 meters deep	750.00
15 meters deep or more	1,200.00
b) Operation of fishponds or oyster culture beds, per hectare	5.00
c) Catching of bangus fry or kawag-kawag:	
Less than 1,000 sq. m.	750.00
1,000 sq. m. or more but less than 2,000 sq. m	1,200.00
2,000 sq. m. or more but less than 4,000 sq. m	2,250.00
4,000 sq. m. or more but less than 6,000 sq. m	3,300.00
6,000 sq. m. or more but less than 8,000 sq. m	4,500.00
8,000 sq. m or over	6,000.00
d) 1. Fish corals or fish pens in inland fresh waters with an area of:	
Less than 500 sq. m.	150.00
500 sq. m. or more but less than 1,000 sq. m	300.00
1,000 sq. m. or more but less than 5,000 sq. m	540.00
5,000 sq. m. or more but less than 10,000 sq. m	750.00
10,000 sq. m. or more	1,200.00
2. For the grant of privilege to take fish from city waters with nets, traps or other fishing gears	15.00
3. For the operation of a fishing vessel of three (3) tons or less	22.50

**ARTICLE B**

**CHARGES FOR PARKING, TOWING AND TRAFFIC VIOLATIONS**

**SEC. 146. *Parking, Towing and Traffic Violation Charges.*** - Enumerated below are the different parking, towing and traffic violation charges

Night Parking (sticker) for using street, sidewalk or public place or in front of their houses and places of business as a private garage or parking space:

- a) For cars or jeepneys, per quarter 247.50
- b) For buses and trucks, per quarter 330.00
- c) For containerized vans/trailers, per day or fraction thereof 20.00/day

**A. Overnight Parking Permit (Ordinance 7773 Section 32) - Night Parking (sticker)** for using street, sidewalk or public place or in front of their houses and places of business as a private garage or parking space:

- Cars, Jeepneys 300/quarter
- Buses and Trucks 450/quarter
- For containerized vans/trailers, per day or fraction thereof 20.00/day
- Overnight Application Forms 15.00

Each Barangay shall assist the city government in ensuring compliance by car-owning residents with the night parking regulation and shall correspondingly received a thirty percent (30%) share of the fees collected from its area of jurisdiction.

**B. Parking Fees (Ordinance 7988)**

- a. Light Vehicles P20.00 for the first three hours and 15.00 every hour thereafter  
(Car, Jeep, Motorcycle/Pedicab)
- b. Medium Vehicles P30.00 for the first three hours and 20.00 every hour thereafter  
(Van, Delivery Truck except ten-wheeler truck)
- c. Heavy Vehicles P60.00 for the first three hours and 40.00 every hour thereafter  
(Bus, 10-wheeler trucks, heavy equipment)

**C. Towing of Stalled Vehicle (Ordinance 8092)**

**1. Light Vehicles (Car, Jeep, Motorcycle/Pedicab)**

- a. Towing Fee 1000.00 first kilometer
- b. Distance Fee 200.00 per succeeding kilometer
- c. Impounding Fee 30.00 per day (1st and 2nd Month)
- 80.00 per day (3rd and 4th Month)
- 100.00 per day (5th Month)

<b>2. Medium Vehicles (Van, Delivery Truck except ten-wheeler truck)</b>		
a. Towage Fee	1500.00	first kilometer
b. Distance Fee	200.00	per succeeding kilometer
c. Impounding Fee	30.00	per day (1st and 2nd Month)
	80.00	per day (3rd and 4th Month)
	100.00	per day (5th Month)

<b>3. Heavy Vehicles (Bus, 10-wheeler trucks, heavy equipment)</b>		
a. Towage Fee	1500.00	first kilometer
b. Distance Fee	200.00	per succeeding kilometer
c. Impounding Fee	50.00	per day (1st and 2nd Month)
	80.00	per day (3rd and 4th Month)
	100.00	per day (5th Month)

**D. Towage of Illegally  
Parked Vehicle  
(Ordinance 8092)**

**1. Light Vehicles (Car, Jeep,  
Motorcycle/Pedicab)**

a. Towage Fee	1500.00	first kilometer
b. Distance Fee	400.00	per succeeding kilometer
c. Impounding Fee	50.00	per day (1st and 2nd Month)
	80.00	per day (3rd and 4th Month)
	100.00	per day (5th Month)

**2. Medium Vehicles (Van, Delivery Truck except ten-wheeler truck)**

a. Towage Fee	2000.00	first kilometer
b. Distance Fee	400.00	per succeeding kilometer
c. Impounding Fee	50.00	per day (1st and 2nd Month)
	80.00	per day (3rd and 4th Month)
	100.00	per day (5th Month)

**3. Heavy Vehicles (Bus, 10-wheeler trucks, heavy equipment)**

a. Towage Fee	2000.00	first kilometer
b. Distance Fee	400.00	per succeeding kilometer
c. Impounding Fee	50.00	per day (1st and 2nd Month)
	80.00	per day (3rd and 4th Month)
	100.00	per day (5th Month)

**E. TRAFFIC VIOLATION**

**PENALTIES**

1. Any Violation of General Driving Rule	500.00
Driving on Lanes on Thoroughfares	500.00
Driving through Roundabouts and Rotondas	500.00
Keeping Right of Double Yellow Lanes	500.00
Driving in Bicycle Lanes	500.00
Driving in Reserved Lanes	500.00
Driving Over a Yellow Box	500.00
2. Disobedience to Traffic Control Signals	500.00
3. Disobedience to Signs	500.00
4. Driving Under the Influence of Liquor or Drugs	2,500.00
5. Driving Outside Bicycle Lane	200.00
6. Driving Tricycle on National Road	500.00

7	Driving Without License	1,000.00 +impoundment
8	Driving in Sandos /Slippers	150 00
9	Driving through Funeral or other Processions	500.00
10	Discrimination of Passengers/Trip Cutting	1,000.00
11	Erection and Interference with Traffic Control Items Exceeding Gross Weight, Axle and Wheel Load	1,000.00
12	(Overloading)	1,000.00
13	Failure to carry/show/surrender Driver's License	1,000.00 +impoundment
14	Failure to carry/show/ registration	300.00
15	Following Fire Trucks and other Emergency Vehicles	Increase to 1,000.00 because of the gravity of the offense
16	Improper Riding of Bicycle or Tricycle	500.00
17	Improper Uniform	150.00
18	improper Opening of Doors and Alighting from Vehicles	500.00
19	Improper Use of Horns, Warning Instruments	500.00
20	"Kabit System"	2,500.00+recommendation of cancellation of franchise
21	Lack of Accessories of Taxicabs	500.00
22	Loads not Properly Secured	500.00
23	Not Giving Way at Intersections	500.00
24	Not Giving Way During Turns	500.00
25	Not Giving Way to or From Parked Vehicles	500.00
26	Not Giving Way to Emergency Vehicles	500.00
27	Not Giving Way to Vehicles while Leaving or Entering a Road	500.00
28	Not Giving Way at Roundabout and Rotonda	500.00
29	Non-payment of Parking Fees	500.00 + towing fee
30	Not Holding to Handle Bar	Human powered- bicycles, pedicabs-200.00 Motorized electric, moped- 2000
31	No Franchise/CPC/PA Carried	500.00
	1st Offense	2,000.00
	2nd Offense	3000.00 + one day impounding
	3rd Offense	4000.00 + 3 days impounding
32	No Fare Matrix Displayed	500.00
33	No Designated Seats for Disabled Persons	500.00
34	No ID' s Displayed	500.00
35	No Safety Helmet for Motorcyclist (Ordinance 8144)	500.00 (the driver will be the only one to be apprehended)
36	Non-use of Seatbelts	
	1st Offense	Min of P100 but not to exceed 1,000
	2nd Offense	Min of P200 but not to exceed P2000
	3rd Offense	Min of P500 but not to exceed P5000 revocation of drivers license

37	Operating Animal Drawn Carriages, Bicycle and Tricycle Without License	1,000.00 (without permit)
38	Overloading of Passengers of Bicycles and Tricycles	500.00
39.	No Permit to Move Equipment and/or Load of Excessive Weight, Width or Height	2,500.00
40.	Out of Route (PUB/PUJ)	2,500.00 + impounding
41	Out of Service Area (Tricycle/Pedicab)	1,000.00
42	Overcharging of Fares/Contracting Services	1,000.00
43.	Obstructing Drivers View or Mechanism	200.00
44.	Obstructing Roads by Motor Vehicles Vendors Stalled Vehicles	500.00
45	Obstructing Roads or Sidewalks by Residential or Commercial Establishments	500.00
46.	Other Restrictions	Depending on the violation committed
47.	Parking and Waiting in Prohibited Areas	400.00
48.	Parking Near Grade or Curve	500.00
49.	Parking on Parade Routes and on Any Special Occasion	500.00
50.	Parking for Certain Prohibited Purposes	400.00
51.	Projecting Loads on Passenger Vehicles	150.00
52	Putting Glass, Sharp Objects on Highway	500.00
53.	Riding Bicycle and Tricycle Without Regular and Permanent Seat	400.00
54.	Reckless Driving	2,000.00 + seminar
55.	Access Restriction on Some Roads	2,500.00
56.	Riding Bicycle More than Two Abreast	500.00
57	Refusal to Have Vehicles Weighed and/or to Remove Excess Load	500.00
58.	Road Unworthiness of Motor Vehicle	2,500.00 + impounding
59.	Sirens, Dazzling Lights, Similar Gadgets	2,500.00
60.	Street Diggings or Road Closure Without Permit	2,500.00
61	Student Driver Permit	1,000.00
62.	Unauthorized Drag Racing/Speed Contest	2,000.00
63	Towing of Bicycles	400.00
64	Unregistered Motor Vehicle	1,000.00
65	Unauthorized Change of Color/Engine	1,000.00 plus impounding
66.	Use, Posting or Display of Fake Unauthorized IDs, Stickers, etc.	2,500.00
67	Use of Expired Commemorative, License Plates, etc.	1,000.00
68.	Use of Signaling Devices	150.00
69	Unauthorized Installation/Use of Jalousies, Additional Air-con, Dim-colored Lights, etc	500.00
70	Unclean/Unsanitary Vehicle and Lack of Signs	300.00
71	Taxi Without Meter/Uncalibrated or Tampered Taximeter Seal	2,500.00 + revocation of Driver's License and Franchise
72	Tracking Mud Unto the Highway	1,000.00
73	Violation of - No Left Turn, No Right Turn	500.00
74	Violation of One-way Street	2,000.00
75	Violation of No Entry Sign	2,000.00
76	Violation of No Overtaking/No Passing Sign	500.00
77	Violation of No Overtaking on Bridge Sign	500.00
78	Violation of Bridge Load Limit	500.00
79	Violation of Keep Right, Keep Left Sign	500.00



80. Violation of Stop Sign		500.00
81. Violation of GiveWay/Yield Sign		500.00
82. Violation of No U-turn		500.00
83. Violation of Speed Limits		1,000.00
84. Violation of Speed/Drag Racing Contests		2,000.00 + impounding
	1st Offense	suspension for three months
	2nd Offense	suspension for six months
	3rd Offense	revocation of driver's license
85. Violation of Operating Rule on One Way Streets		2,000.00
86. Violation of Loading and Unloading Zones		500.00
	1st Offense	2,000.00
	2nd Offense	3000.00 + one day impounding
	3rd Offense	4000.00 + 3 days impounding
87. Violation in Parking Areas		500 + towing fee
88. Violation of Procedures Involving Traffic Accidents		2,000.00
89. Violation of Non-Compliance with any Section or Article regarding Lighting, Warning Signs, Equipment		300.00
90. Violation of Bridge Load Limit or Limit in the use of Bridge		500.00
91. Violation of Speed Limit on Wooden Bridge		500.00
92. Violation of Limited Truck Ban		2,000.00
93. Violation of License Restriction		1,000.00
94. Violation of Driving Over Yellow Box		
	1st Offense	2,000.00
	2nd Offense	3,000.00
	3rd Offense	4000 + impounding
95. Violating Pedestrian Crossing		200.00 + Community Service
96. Violating Restrictions on Pedestrian		200.00
97. Violating Restrictions on Animals and Livestock		500.00
98. Tourist Operating a Non-Phils Drivers License beyond 90 day period		1,500.00
99. Plates Not Firmly Attached and Visible		1,000.00
100. Dirty and Uncared for Plates		300.00
101. Inconspicuously Displayed Plates		2,500.00
102. Driving Vehicle Using Expired Driver's license		1,000.00 + impound
103. Driving Vehicle Using Fake Driver's license		2,000.00 + impounding
104. Driving in a Place not for Traffic		2,000.00
105. No Business and Trade Name		300.00
106. Jaywalking		
	1st Offense	200.00
	2nd Offense	300.00
	3rd Offense	500.00
107. Littering		
	1st Offense	150.00
	2nd Offense	300.00
	3rd Offense	500.00
108. Smoking Ban		
	1st Offense	1,000.00
	2nd Offense	2,000.00
	3rd Offense	3,000.00

109. Smoke Belching	1st Offense	2,000.00
	2nd Offense	3,000.00
	3rd Offense	4,000.00
110. Urinating/Defacating/Spitting		500.00
111. Drinking Intoxicating Beverages in Public		200.00
112. Illegal Dumping and Disposal of Garbages while driving or inside a moving vehicle		1,000.00
113. Colorum Pedicab Ord. 60, S. 1989		100.00
114. Breach of Franchise Condition		2,500.00
115. Colorum Operations of Cargo & Passenger Vehicle.	2,500.00 +impounding	
116. Colorum Operations of Tricycle- No CFC/Franchise		2,000.00
117. Disregarding Lane Markings		500.00
118. Illegal Counter flow	2,000.00 + seminar	
119. Illegal Display of Signboards		500.00
120. Improper Display of Plates		2,500.00
121. Using Cell phone While Driving		500.00
122. Arrogance, Discourtesy of Driver		500.00
123. Expired, Delinquent Driver's License	1,000.00 + impounding	
124. Allowing Passengers on Top of Vehicle		2,000.00
125. Expired Registration		1,000.00
126. Violating Vehicular Reduction Scheme		500.00
127. Improper Used of Headlights		2,500.00
128. Colorum operation of an unaccredited towing company	2,500.00 +impounding	
129. Wheel Clamping (Ordinance 8109)		900.00
130. Attempt to remove wheel clamp	1000.00 plus 1 month imprisonment at Court's discretion	

### ARTICLE C

#### *HOSPITAL CHARGES*

**SEC. 147. Hospital Charges.** - All patients need to undergo social worker classification based on current DOH manual standards and the result will be the basis if the patient can avail discounts.

#### **DISCOUNT SERVICES ON SOCIAL WORKER CLASSIFICATION**

- A and B:** Manila residents 10% discount on total cost; while Non-Manila residents in full.
- C1(NM):** Non-Manila residents in full.
- C1(M):** Manila residents 25% discount on total cost.
- C2(NM):** Non-Manila residents 10% discount.
- C2(M):** Manila residents 50% discount on total cost.
- C3(NM):** Non-Manila residents 20% discount on total cost.
- C3(M):** Manila residents 75% discount on total cost.
- D1:** Indigent Manila residents - FREE medical services.
- D2:** Indigent Non-Manila residents - FREE to limited medical services.

**NEW IN-PATIENT BENEFIT SCHEDULE  
LEVEL 3 and 4 HOSPITALS (TERTIARY)**

- Case A - Ordinary illness, NSD, Abortion, medical managed illness  
 Case B - Intensive cases like CS, Cholecystectomy, Appendectomy  
 Case C - Catastrophic illness, Orthopedic and Trauma cases  
 Case D - Cases such as Dialysis, Cancer treatment, Organ transplant

Benefit Item	Case Type			
	Nursery Fee			
	100.00/day			
	A	B	C	D
Room and Board (maximum of 45 days per year)	Php 500	Php 500	Php 800	Php 1,100
Drugs and Medicine (per single period of confinement)	4,200	14,000	28,000	40,000
X-ray, Laboratory and others (per single period of confinement)	3,200	10,500	21,000	30,000
Operating Room	For procedures with RVU 30 and below = Php1,200			
	For procedures with RVU 31 to 80 = Php1,500			
	For procedures with RVU 81 to 600: RVU X PCF 20 (minimum = Php3,500)			

Professional Fees	Case Type			
	A	B	C	D
31.) Daily visits				
General Practitioner (Group 1, 5 and 6)				
Per Day	Php 300	Php 400	Php 500	Php 600
Maximum per confinement	1,200	2,400	4,000	6,000
Specialists (Group 2, 3 and 4)				
Per Day	500	600	700	800
Maximum per confinement	2,000	3,000	3,600	8,000

Professional Fees	Case Type			
	A	B	C	D
32.) Surgery	For RVU 500 and below		For RVU 501 and above	
	Surgeon	Anesthesiologist	Surgeon	Anesthesiologist
General Practitioner 1 <sup>st</sup> Tier (Group 1)	RVUxPCF40=PF1	40% of surgeon's fee (PF1)	RVUxPCF40=PF1	40% of surgeon's fee (PF1)
with Training 2 <sup>nd</sup> Tier (Group 5 & 6)	RVUxPCF48=PF2	48% of surgeon's fee (PF1)	RVUxPCF48=PF2	48% of surgeon's fee (PF1)
Diplomat/Fellow 3 <sup>rd</sup> Tier (Groups 2, 3 and 4)	RVUxPCF56=PF3	56% of surgeon's fee (PF1)	RVUxPCF56=PF3	56% of surgeon's fee (PF1)

OPD Consultation Fee (initial) PhP 100.00  
 OPD Follow-up Consultation Free  
 ER Consultation Fee(initial) PhP 200.00

## MEDICAL SERVICES

### LABORATORY

### RATES

1 Hematology Tests	P	30 00
a CBC		25 00
b Platelet Count		30 00
c RBC		60 00
d WBC and Differential		60 00
e Hematocrit and Hemoglobin		40 00
f CT-BT		90 00
g Reticulocyte Count		110 00
h Malarial Smear		40 00
i Blood Typing		40 00
j Cross Matching		40 00
k VDRL		110 00
l WIDAL Test		70 00
m Pregnancy Test		25 00
n RH Typing		25 00
o ESR		110 00
p Peripheral Blood Smear		190 00
q LE Preparation		100 00
r Pro time		110 00
s APTT		70 00
t Toxic Granulation		
2. Clinical Microscopy Tests		
a. Routine Stool Income		25.00
b. Routine Urinalysis		30 00
c. Test for Occult Blood		40.00
d. Addis Count		40.00
e. Sperm Count		50.00
f. Seminal analysis		190.00
g. Albumin Determination		40.00
h. Concentration Technique		40.00
i. Ketone		30.00
j. Micral Test		140.00
k. Bile		30.00
l. Urobilinogen		30.00
m. Sugar		20.00
3. Clinical Chemistry Tests		
a. Bilirubin Test		90.00
b. Total Protein-A/G Ratio		90.00
c. Uric Acid		40.00
d. Blood Urea Nitrogen		40.00
e. Serum Glutamic Oxalo Transaminase		40.00
f. Creatinine		40.00
g. Triglycerides		40.00
h. Acid or Alkaline Phosphatase		140.00/60.00
i. Cell Count and Differential - CSR/any fluid		40.00
j. CSF Protein and Sugar		60.00
k. HDL/LDL		120.00
l. Lipid Profile		240.00

m	HBalc	240 00
n	OGCT	25 00
o	FBS/RBS	40 00
4	Bacteriology	
a	Culture and Sensitivity	240 00
b	Acid Fast Stain	40 00
c	Gram Stain	50 00
d	KOH (Potassium Hydroxide Smear)	50 00
5	Histopathology	
a	Surgical tissue	
	1) Small (<5 cm)	490.00
	2) Medium (5-7 cm)	590 00
	3) Large (7 1-15 9 cm)	690.00
	4) Extra large (>16 cm)	1,390 00
b	Biopsy Specimen	40.00
c	Papanicolau stain	60 00
d	Cell Block	490 00
e	Frozen Section	100.00
f	Stone Analysis	190 00
g	CSF Analysis	290 00
h	Fluid Analysis	290.00
6	Enzymes	
a.	SGPT (AST)	40 00
b	GGTP	140 00
c	Amylase	90 00
d	Lipase	120 00
e.	Total CPK	320.00
f.	CPK-MB	340 00
g	CPK-MM	370.00
h.	Troponin I (Qualitative)	700.00
i.	Troponin I (Quantitative)	1,700.00
j.	Troponin T	2,300.00
k.	LDH	160.00
7.	Electrolytes	
a.	Sodium (Na)	310.00
b.	Potassium (K)	340.00
c.	Chloride (Cl)	490.00
d.	Total Calcium (Ca)	1,240.00
e.	Ionized Calcium (Ica)	490.00
f.	Lithium	130.00
g.	Magnesium (Mg)	120.00
h.	Inorganic phosphate	90.00
i.	Total Iron	540.00
j.	Iron and TIBC	890.00

8	Immunology	
a	Thyroid Test	140.00
	1) T3	150.00
	2) T4	150.00
	3) TSH	260.00
	4) FT3	260.00
	5) FT4	260.00
b	Thyroglobulin	1,900.00
c	Intact PTH	1,100.00
9	Fertility	
a	FSH/LH	290.00 each
b	BETA-HCG	340.00
c	Prolactin	340.00
10	Hormones/Steroids	
a	Estrogen	1,240.00
b	Progesterone	1,240.00
c	Testosterone	590.00
d	Ferritin	1,000.00
e	Cortisol	540.00
11	Tumor Markers	
a	AFP	440.00
b	CEA	440.00
c	PSA	790.00
d	CA 19-9	1,100.00
e	CA 125	900.00
f	CA 15-3	1,100.00
g	CA 72-4	2,900.00
12	Hepatitis	
a	HBsAg (Screening)	90.00
b	HBsAg Confirmatory	190.00
c	Anti-HBS (Screening)	90.00
d	Anti-HBS Confirmatory	190.00
e	HBeAg	240.00
f	Anti-Hbe	240.00
g	Anti-HBCIgM	240.00
h	Anti-HBCIG	240.00
i	Anti-HCV	490.00
j	Anti-HAVIgM	240.00
k	Anti-HAVIgG	240.00
l	Hepa A Profile	620.00
m	Hepa B Profile	870.00
n	Hepa A& B Profile	1,120.00
o	Hepa A, B, & C Profile	1,370.00
13	Serology	
a	TPHA (Screening)	140.00
b	TPHA (with Titer)	340.00
c	Typhidot	440.00
d	Salmonella	945.00
e	ASO	120.00
f	CRP	90.00
g	RF/RA Latex	90.00
h	C3	440.00

		390.00
i.	ANA (with Titer)	490.00
j.	Dengue (IgM & IgG)	590.00
k.	H-Pylori IgM	1,100.00
l.	Rubella IgM	1,100.00
m.	Rubella IgG	2,200.00
n.	Torch Panel	590.00
o.	Leptospiral IgM	
14.	HIV Testing	190.00
a.	HIV (Screening)	340.00
b.	HIV (With Titer)	840.00
c.	HIV (Confirmatory)	790.00
15.	ABG	
16.	X-RAY	
a.	X-ray Chest and Head	60.00
1)	Chest PA or Lateral	200.00
2)	Chest AP/PA 11X (female)	250.00
3)	Chest AP/PA 14X (male)	150.00
4)	Chest PA and Lateral	150.00
5)	Chest PAL (pedia)	200.00
6)	Chest Apicolordotic	200.00
7)	Chest Bucky 11X	250.00
8)	Chest Bucky 14X	200.00
9)	Chest Lat Upright/Chest Lat Decubitus 11X	250.00
10)	Chest Lat Upright/Chest Lat Decubitus 14X	
b.	Ribs (3 views)	300.00
c.	Skull (2 views)	80.00
1)	Each additional film	40.00
2)	Skull AP	150.00
3)	Skull APL	200.00
4)	Skull Series (3)	300.00
5)	Skull Townes	150.00
6)	Skull Lat.	150.00
7)	Schuler's	150.00
d.	Orbits (3 views)	100.00
e.	Para-nasal Sinuses (3)	400.00
f.	One view only	
1)	Water's view	150.00
2)	Caldwell's	150.00
3)	Mastoids (3)	300.00
g.	Stenver's	200.00
h.	Zygoma (3)	100.00
i.	Maxilla (3)	100.00
j.	Temporo Mandibular joints 3	300.00
k.	Mandible (3)	300.00
l.	Nasal bones (2)	80.00
17.	X-RAY of spines and extremities	
a.	Cervical vertebra (4 views)	400.00
1)	Cervical AP	200.00
2)	Cervical Lateral	200.00
3)	Cervical APL(2)	300.00

4) Cervical APLO	540.00
a) Cervicothoracic AP	200.00
b) Cervicothoracic APL	400.00
c) Cervicothoracolumbar AP	200.00
d) Cervicothoracolumbar APL	400.00
b. Neck (2 views)	120.00
c. Submento-vertico/vertico submento	150.00
d. Axis and atlas (2)	60.00
e. Thoracic vertebra (2 views)	300.00
<b>Additional views</b>	
1) Thoracolumbar AP 11x	250.00
2) Thoracolumbar APL 11x	300.00
3) Thoracolumbar Lat 11x	200.00
4) Thoracolumbar Obl 14x	200.00
5) Thoracolumbar AP 14x	200.00
6) Thoracolumbar APL 14x	300.00
7) Thoracolumbar Lat 14x	200.00
8) Thoracolumbar Obl 11x	200.00
9) Scoliosis Series 11x (4)	500.00
10) Scoliosis Series 14x (4)	600.00
11) Lumbosacral vertebra (2 views)	110.00
12) Lumbosacral AP 11x	250.00
13) Lumbosacral AP 14x	290.00
14) Lumbosacral APL 11x	400.00
15) Lumbosacral APL 14x	350.00
16) Lumbosacral APLO 11x	400.00
17) Lumbosacral BAPLO 11x	500.00
18) Lumbosacral B-Obl 11x	520.00
19) Lumbosacral B-Obl 14x	590.00
20) Lumbosacral Lat 11x	250.00
21) Lumbosacral BAPLO 14x	800.00
22) Lumbosacral APLO 14x	400.00
23) Sacrum (2 views)	60.00
24) Coccyx (2 views)	60.00
a) Sacrum/Coccyx AP10x and 8x	250.00
b) Sacrum/Coccyx APL10x & 8x	250.00
25) Pelvis(AP only)	80.00
a) Pelvis AP 14x	290.00
b) Pelvis APL 14x	590.00
c) Pelvis APL 11x	520.00
d) Pelvis AP 11x	250.00
26) Hip joint, one side (2 views)	100.00
a) Hip 11x	270.00
b) Hip Lateral 11x	270.00
c) Hip AP 14x	290.00
d) Hip Lat 14x	290.00



27) Femur, Tibia, Humerus Radio-ulna (2)	100 00
a) Femur/Thigh APL 11x & 14X	300 00
b) Femur/Thigh APL 10x and 8X	270 00
c) Leg APL 10x and 8x	270 00
d) Leg APL 11x and 14x	300 00
e) Shoulder AP	200 00
f) Shoulder APL	500 00
g) Shoulder B-Obl	500 00
h) Shoulder Lat	200 00
i) Shoulder Obl	200 00
j) Humerus APL 11x and 14x	300 00
k) Humerus APL 10x and 8x	270 00
l) Elbow APL	270 00
m) Stress Elbow	270 00
n) Forearm 11x	270 00
o) Forearm 14x	300 00
28) Hands, Feet, Knee or Ankle	
a) Hand APL/Hand APO	270 00
b) Hand APLO	400 00
c) Wrist APL	270 00
d) Wrist Ulnar flexion	270 00
e) Foot APL/Foot APO	270 00
f) Foot APLO	420 00
g) Knee APL	270 00
h) Stress Knee	270 00
i) Skyline	200 00
j) Tangential	270.00
k) Ankle APL/Mortise	270.00
l) Calcaneus	270 00
29) Finger of Toe	
a) Phalanges	270 00
b) Big toe/Thumb	270 00
18. X-ray Abdomen	
a) KUB	
1) PlainKUB/Plain Abdomen 11x	250 00
2) PlainKUB/Plain Abdomen 14x	290 00
3) KUB-IVP (regular)	1,100.00
4) KUB-IVP (non-ionic)	4,200.00
b) Supine & Upright Abdomen	100.00
1) Upright Abdomen 11x	250.00
2) Upright Abdomen 14x	290.00
c) Intravenous Pyelography	300.00
d) IVP plus Urethrogram	400.00
e) Cystogram	2,700.00
f) Pelvimetry (2 views)	290.00
g) Oral Gall Bladder Series	150.00

19	Cholangiogram	250.00
	a) Operative Cholangiogram	200.00
	b) Tube Cholangiogram	150.00
	c) Chole GI Series	400.00
	d) Upper GI Series	2,300.00
	e) Barium Enema	2,500.00
	f) Barium Swallow/Esophagogram	1,600.00
	g) Bronchogram	200.00
	h) Myelogram	200.00
	i) Cerebral Angiogram, one side	200.00
	j) Special Services	
	1) Mammogram	1,500.00
	2) Hysteroqram	2,700.00
	3) Reading Only 14x	50.00
	4) Reading Only 11x	50.00
	5) Retrograde	2,700.00
	6) Small intestinal Series	2,300.00
	7) Soft tissue Lat	200.00
20.	General and OB-GYNE Ultrasound	
	a) One Organ	500.00
	b) Two Organs	800.00
	c) Three Organs	900.00
	d) Aorta	500.00
	e) AOG	400.00
	f) Appendix	400.00
	g) Biophysical Profile	700.00
	h) Biophysical Profile Twin	1,000.00
	i) Breasts	700.00
	j) Carotid	3,000.00
	k) Chest/Lungs	500.00
	l) Color Doppler	1,900.00
	m) Congenital Anomalies	800.00
	n) Cranial	900.00
	o) Extremities	800.00
	p) Gall Bladder	300.00
	q) HBT	700.00
	r) Inguinal (Plain)	400.00
	s) Inguinal (Doppler)	700.00
	t) Kidneys	300.00
	u) KUB	800.00
	v) KUB-Pelvic	1,100.00
	w) KUB-Prostate	1,100.00
	x) Left upper Quadrant	700.00
	y) Liver	300.00
	z) Lower Abdomen	700.00
	aa) Lumbar Area	600.00

21. General and OB-GYNE Ultrasound

a. Pancreas	300.00
b. Parathyroid	400.00
c. Parotid	300.00
d. Pelvic/Pelvic biometry	400.00
e. Pelvic Twin	900.00
f. Prostate	400.00
g. Right lower quadrant	800.00
h. Saline infusion Sono Hysterography	2,500.00
i. Scrotum	900.00
j. Scrotum with Doppler	1,400.00
k. Soft tissue	400.00
l. Spleen	300.00
m. Testicle with Doppler	1,400.00
n. Thyroid	400.00
o. Transrectal	500.00
p. Transvaginal Ultrasound (TVS)	400.00
q. TVS (two or more babies)	400.00+100/baby
r. TVS follicular monitoring	500.00
s. Upper abdomen	400.00
t. Urinary bladder	300.00
u. Whole Abdomen	800.00
v. Sonohysterogram	1,000.00
w. Ultrasound guided/biopsy (per organ)	1,000.00

22. CT SCAN

	PLAIN	WITH CONTRAST (1500)
a. Head	2,000.00	3,000.00
1) Orbits	3,500.00	4,500.00
2) PNS	3,500.00	4,500.00
3) Temporal bone	3,500.00	4,500.00
4) Nasopharynx	3,500.00	4,500.00
5) Facial (to include PNS, Mandible)	5,000.00	6,000.00
6) Head/Nasopharynx	3,000.00	4,000.00
7) PNS/Nasopharynx	3,000.00	4,000.00
8) Head/Facial	3,500.00	4,500.00
9) Facial/Orbits	3,500.00	4,500.00
10) Facial/Temporal	3,500.00	4,500.00
11) Head, Orbits, and Facial	4,500.00	5,500.00
12) Head, Temporal and Facial	4,500.00	5,500.00
* Special Studies		
Head/Orbits	3,000.00	4,000.00
Head/PNS	3,000.00	4,000.00
Head/Temporal	3,000.00	4,000.00
Head Larynx	3,000.00	4,000.00
b Larynx/Thyroid	3,000.00	4,000.00
c. Chest/Adrenal Glands	3,500.00	4,500.00
d Adrenal Glands	3,000.00	4,000.00
e Upper Abdomen	3,000.00	4,000.00
f Upper Abdomen/Kidneys	4,000.00	5,000.00

g. Kidneys	2,500.00	3,500.00
h. Kidneys/Adrenals	3,500.00	4,500.00
i. Lower Abdomen	4,000.00	5,000.00
j. Lower Abdomen with rectal	5,000.00	6,000.00
k. Pelvis	3,000.00	4,000.00
l. Pelvis with rectal	3,500.00	4,500.00
m. Whole Abdomen	6,000.00	7,000.00
n. Whole Abdomen with rectal	6,500.00	7,500.00
o. Chest	3,000.00	4,000.00
p. Spine		
1) Cervical	2,500.00	3,500.00
2) Thoracic	2,800.00	3,800.00
3) Lumbosacral	3,000.00	4,000.00
q. Screening Sinus	2,000.00	3,000.00
r. Extremity	3,500.00	4,500.00
s. Additional Plain procedure for direct contrast study	1,500.00	

**23. PROFESSIONAL FEE ON PROCEDURE (Radiologist)**

a. FNAB/UTZ Biopsy	2,500.00
b. Chest mapping	400.00
c. CT biopsy	3,000.00
d. Hysteroqram	1,000.00
e. T-tube	1,000.00
f. Ultrasound/X-ray	30% of the price

**24. OTHER SERVICES**

a. Electrocardiogram (ECG)	190.00
b. Lumbar Puncture	20.00
c. Stomach Lavage	20.00
d. Application, strap adhesive	20.00
e. Application, plaster cast	20.00 plus materials
f. Dental Extraction (1 tooth)	15.00 plus materials
g. Dental Temporary Filling (per tooth)	20.00
h. Dental Permanent Filling (per tooth)	30.00
i. Dental Prophylaxis	20.00
j. Cobalt Therapy, per exposure	
1) Pay	20.00
2) Service-donation	10.00
k. 2D Echocardiography	1,900.00
l. 2D Echo with Doppler	2,300.00
m. Arterial	3,000.00
n. BMD (Central)	1,000.00
o. BMD (Whole)	2,000.00
p. Carotid	2,000.00
q. Dobutamine Stress Echo	4,000.00
r. PFT/Spirometry	1,000.00
s. Renal Duplex Scan	4,000.00
t. Stress Echo	2,500.00

u. Venous	3,000.00
v. Treadmill	1,000.00
w. Dialysis	1,800.00/session
a. Dialyzer	1,000.00
b. Professional Fee	200/session

#### 25. MISCELLANEOUS FEES

A. Cord dressing (per pack)	5.00
B. Cotton balls (per pack)	4.00
C. Surgical gauze (per pack)	10.00
D. Eye pad (per pack)	4.00
E. Oxygen used	10.00/hr
F. Energy for electric fan	20.00
G. Energy for TV per day	30.00
H. Medical Certificate	10.00
I. Ambulance fee, in Manila	100.00
J. Ambulance fee, in Metro Manila	100.00+5/km.
K. Suturing	Cost of material (variable)

#### 26. PHYSICAL THERAPY SERVICES:

Consultation fee	500.00/session
Ultrasound (US)	80.00/2 joints
	P30.00/Succeeding
Paraffin Wax Bath (PWB)	80.00/session
Infrared Radiation (IRR)	80.00/session
Traction (Cervical/Lumbar)	150.00/session
Treadmill	150.00/session
Whirlpool	250.00/session
Acupuncture needles	100.00/session
Professional fee	500.00/session

PACKAGE A: P 200.00 per session

One (1) Modality, Therapeutic Exercise, and Bicycle Ergo/Arm Restorator  
Modalities included HMP and TENS, US, PWB, IRR

- For every additional modality, the price will be added to the package

### ARTICLE D

#### *WATERWORKS SYSTEM CHARGES*

**SEC. 148. *Diggings/Excavations and Restoration Charges.*** An Ordinance governing road diggings/excavations and restorations in Manila is hereby adopted and made an integral part of this Ordinance and the charges and fees therein prescribed are hereby imposed, as enumerated hereunder:

a)	Restoration cost for the repair of earth/escombro roadways: per sq. m.	P 43.00
b)	Restoration cost for the repair of gravel/macadam paved streets: per sq.m.	190.00

c)	Restoration cost for the repair of combination concrete curbs and cutter: per linear meter	400.00
d)	Restoration cost for the repair of concrete sidewalks: per sq.m.	480.00
e)	Restoration cost for the repair of asphalt paved street: per sq.m.	520.00
f.)	Restoration cost for the repair of concrete paved street: per sq.m.	780.00

**ARTICLE E**

***DEVELOPMENT CHARGE***

**SEC. 149. *Development Charge.***- These are fair-share based fees that will serve to offset, or mitigate, the adverse impacts of effects caused by new development such as roads, sewers and waterlines as well as fire stations, transit and some forms of park and recreational facilities.

It allows development to pay for itself instead of putting these costs onto people already living in the community. Development charges shall be collected upon the application for building permit of the developers. In cases where developers had already secured building permits, the development charges shall be collected upon the application for occupancy permit.

<b>A.</b>	<b>Residential ( Gross Floor Area)</b>	
	<b>(% of Construction Cost)</b>	<b><u>Rate/sqm</u></b>
	Less than 100 sq. m.	Exempted
	100 sq. m. or more but less than 300 sq.m.	<b>Php</b> 0.50
	300 sq. m. or more but less than 500 sq.m.	1.00
	500 sq. m. or more but less than 800 sq.m.	1.50
	800 sq. m. or more but less than 1,000 sq m.	2.00
	1,000 sq m or more but less than 5,000 sq m.	2.50
	Over 5,000 sq. m.	3.00
<b>B.</b>	<b>Non-residential (Gross Floor Area)</b>	
	Less than 500 sq. m.	<b>Php</b> 1.00
	500 sq. m. or more but less than 800 sq. m.	1.50
	800 sq. m. or more but less than 1,000 sq. m.	2.00
	1,000 sq. m. or more but less than 5,000 sq. m.	2.50
	5,000 sq. m. or more but less than 10,000 sq. m.	3.00
	10,000 sq. m. or more but less than 15,000 sq. m.	3.50
	15,000 sq. m. or more but less than 20,000 sq. m.	4.00
	20,000 sq. m. or more but less than 25,000 sq. m.	4.50
	Over 25,000 sq. m.	5.00
<b>C.</b>	<b>Utilities (per linear meter)</b>	<b><u>Rate/day</u></b>
	1. Water Pipes	<b>Php</b> 0.10
	2. Sewerage Pipes	0.10
	3. Petroleum Pipes	0.25
	4. Telephone Cable	0.05
	5. Television Cable	0.05
	6. Power Cable	0.10
	7. Electric and Telephone Post (per post)	20.00
	8. Public Telephone (per booth)	5.00
	8.1 Wood	20.00/post
	8.2 Concrete	30.00/post
	8.3 Steel	50.00/post

**ARTICLE F**  
**CEMETERY CHARGES**

**SEC. 150. Cemetery Charges.** - Cemetery Charges shall be imposed at rates hereunder enumerated:

Services

1. Permit to make major repairs on:	
a. Monuments or markers	P150.00
b. Grave, tombs (tank)	150.00
2. Permit for every embalmed cadaver registered	100.00
3. Permit for every embalmed cadaver used for scientific study of students from medical and dental schools	500.00
4. Permit for cadaver disposition, etc.	
a. Entrance from another municipality	500.00
b. Transfer to another municipality	300.00
c. Cremation	300.00
d. Exhumation	300.00
e. Burial	300.00
f. Cemetery fee	
£1 Certification/Verification	100.00
£2 Construction	200.00
£3 Change Permit	150.00
g. Disinterment	400.00
5. For each burial permit for transport of remains, bones and ashes from Manila to other foreign countries and vice versa, from foreign to Manila	1,000.00
6. For the lease of each niche in any of the city cemeteries for a five-year period without renewal	1,000.00
7. Rental for a standard grave <b>PER ANNUM FOR FIVE CONSECUTIVE YEARS WITHOUT RENEWAL</b>	600.00
8. For the lease of each multi-storey niches for five (5) years; renewable only for another five years after payment has been made in advance	3,000.00
9. For the perpetual lease of each bone (one single deceased) to be deposited at the bone crypt at the memorial circle at the Manila North Cemetery	2,000.00

*Disposition of proceeds* — All proceeds or revenue realized therefrom shall be used solely for the services, improvements and maintenance of the cemetery or cemeteries from which said revenue or proceeds were derived.

**ARTICLE G**  
**PUBLIC RECREATION CHARGES**

**SEC. 151. Public Recreation Charges.** - There shall be charges imposed on the use of public recreational facilities as well as entrance fee for the Manila Zoological Park.

<b>A Manila Zoo</b>		
Admission Fees	<u>Manilan</u>	<u>Non-Manilan</u>
Adult	Php50.00	Php100.00
Children	30.00	60.00
<i>Employees Free of Charge</i>		
 <b>B Sports Complex</b>		
Usage Fees	<u>With lights</u>	<u>Without lights</u>
Gymnasium	Php.800.00/hour	Php 500.00/hour
Covered Court	Php 600.00/hour	Php 400.00/hour
Swimming Pool and Other Sports Facilities	Php 80.00/head	
 <b>C. Parking Fees in Manila Zoo</b>		
Light Vehicle (Car, Jeep, Tricycle, Motorcycle, Pedicab)		Php 20.00 - first 3 hours Php 15.00 every hour thereafter
Medium Vehicle (Vans, Mini Vans)		Php 30.00 - first 3 hours Php 15.00 every hour thereafter
Heavy Vehicles (Bus)		Php 60.00 - first 3 hours Php 15.00 every hour thereafter

**ARTICLE H**  
**MARKET FEES AND CHARGES**

**SEC. 152. Definition of Terms.**

- a) *Ambulant, transient or itinerant vendors* refers to a vendor or seller who does not permanently occupy a definite place in the market but one who comes either daily or occasionally to sell his or her goods.
- b) *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 or booths in the city market and to certify to the city mayor the result thereof.
- c) *Market premises* refers to an open space in the compound, part of the market lot consisting of bare ground, not covered by the market days.
- d) *Market rental fees* refers to the fee paid to and collected by the City Treasurer for the privilege of using public market facilities.
- e) *Market stalls* refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.



f) *Market Section* refers to a subdivision of a market, housing one class or group of allied goods, commodities or merchandise.

g) *Public market* refers to any place, building or structure of any kind, designated as such by the Sangguniang Panlungsod, except public streets, plazas, parks, and the like.

h) *Stallholder* refers to the awardee of a definite space or spaces within a public market that pays rental thereon for the purpose of selling his goods, commodities or services.

**SEC. 153. Classification (Resolution No. 41 – A Resolution Revising the Bases for Classification of Public Markets Owned and Operated by the City of Manila)**

For the purpose of this ordinance, government owned or operated public markets in the city are hereby classified into:

- Class A - those with an average monthly income of Three Hundred Fifty Thousand Pesos (P350,000.00) or more during the preceding three months.
- Class B - those with an average monthly income of One Hundred Thousand Pesos (P100,000.00) or more but less than Three Hundred Fifty Thousand Pesos (P350,000.00) during the preceding three months.
- Class C - those with an average monthly income of less than One Hundred Thousand Pesos (P100,000.00) during the preceding three months; and

Subsequent reclassification may be made on the basis of the preceding three (3) months collection, but not more than once a year.

**SEC. 154. Market Sections —** For purposes of this ordinance, the public markets of Manila shall be divided into the following sections:

- a) *Fish Section*— refers to the area where only fresh fish, clams, oysters, lobster, shrimps, seaweeds, and other sea foods or marine products shall be sold.
- b) *Meat, Pork and Dressed Chicken 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.
- c) *Vegetable and Fruit Section* — refers to the area where only all kinds of vegetables, fruits, coconuts and root crops such as camote, cassava, gabi, and the like shall be sold.
- d) *Dry Goods and Grocery Section* — refers to the area where only textiles, ready-made dresses and apparel, kitchenware and glassware, school and office supplies, novelties, native products shall be sold.
- e) *Eateries and Cook Food Section* — refers to the area where only all kinds of cooked/prepared food shall be sold. This includes refreshment parlors, cafeterias, and other selling delicacies.

- f.1) *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, cigarette, flour, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, all kinds of cereals, such as rice, corn, mongo and the like, eggs, sausages, starch, smoked fish, dried fish, roll, feeds, soap and other household and food products including firewood and charcoal shall be sold.
- f.2) *Rice, Corn and other Cereal Section*— refers to the area where purely rice, corn, and other cereals shall be sold.
- g) *Poultry Product Section* — refers to the area where only live chicken, ducks, turkeys, other fowls and birds, suckling or piglets, and the like that shall be sold.
- h) *Flower Shop Section* — refers to the area where only all kinds of garden accessories and implements or tools shall be sold.
- i) *Cold Storage Service Section* — refers to the area where only refrigeration services shall be made available and sale of ice in whatever form shall be conducted.
- j) *Miscellaneous Section* — refers to the area where any other business not classified herein shall be allowed.

The numbering, designation, or other forms of identifying the market section shall be the responsibility of the City Treasurer.

**SEC. 155. Imposition of Fees** - There shall be collected the following market fees:

- A.) On stalls, per square meter per day or fraction thereof:

	<i>Rates Per Sq. Meter Per Day</i>		
	Class A	Class B	Class C
1) Wet Section	15.00	14.00	12.00
a) Fish Section	15.00	14.00	12.00
b) Meat Section	15.00	14.00	12.00
2) Fruits Section	14.00	13.00	11.00
3) Dry Section	14.00	13.00	11.00
a) Groceries	14.00	13.00	11.00
b) Rice, Corn, other cereals, and/or dried/salted fish	14.00	13.00	11.00
c) General Merchandise glassware, chinaware, tableware and home appliances	14.00	13.00	11.00
4) Vegetables Section	14.00	13.00	11.00
5) Eateries and Food Section	14.00	13.00	11.00
6) Poultry Section	14.00	13.00	11.00
7) Flower Shops	14.00	13.00	11.00
8) Special services not subject to any market fees but shall pay rental fees for occupancy thereof	50.00	50.00	50.00

Trucks or other conveyances, whether hired or not parked within the fifty (50) meter radius from the border of the market and disposing, discharging or advertising product/merchandise therein shall also pay the following:

<i>Kind of Conveyances</i>	<i>Rate Per Entry</i>
Jeep (regardless of load)	50.00
Truck (regardless of load)	100.00

Provided, that for better located stalls, such as those front stalls facing the market periphery of streets and corner stalls, there shall be added to the above prescribed fees the following:

- |    |                      |                          |
|----|----------------------|--------------------------|
| 1) | Front corner stall   | 20% of the rates imposed |
| 2) | Front stalls         | 15% of the rates imposed |
| 3) | Inside corner stalls | 10% of the rates imposed |

- B.) On occupants of the market premises, not occupying stalls, per day or fraction thereof, per square meter or fraction P10.00

- C.) Fees for ambulant/transient vendors. — Market fees for the occupancy of market premises by ambulant/transient vendors shall be at the same rates as those prescribed in paragraph 4 hereof plus an additional fifty centavos (P0.50) per square meter per day of the space occupied or a fraction thereof which may be paid for by said vendors on a monthly basis at his option with the daily rate computed based on a thirty (30) day month factor. They shall be limited to the areas not earmarked and utilized for passageway and/or entrance to the market building.

In case the vendor from whom an entrance fee was collected occupies any space with an area in excess of what he paid as entrance fee (those not mentioned are subject to the entrance fee).

Duly licensed suppliers or distributors of goods, commodities or general merchandise or permanent occupants of market stalls, booths, tiendas, or other spaces as well as the same occupants when they bring in goods, commodities or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market fees herein authorized.

**SEC. 156. *Time and Manner of Payment***

- a.) For stalls - The fee for the rental of market stalls shall be paid to the City Treasurer or his duly authorized representatives within the first twenty (20) days of each month. In case of a new lease, the rental due for the month in which the lease starts, shall be paid before occupancy of the stall.
- b.) For occupancy of market premises — The fee shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods inside the market premises.

**SEC. 157. *Issuance of Official Receipts and Cash Tickets.*** — The City Treasurer or his duly authorized representatives shall issue an Official Receipts as evidence of payment of rentals of fixed stalls. A cash ticket shall be issued to an occupant of the market premises or transient vendor and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises to which he is assigned. If a vendor disposes his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he sells the same merchandise, even if such sale is done in the same place occupied by the previous vendor.

The cash tickets issued shall be torn in half, one-half to be given to the space occupant or vendor and the other half to be retained by the market collector who shall deliver the same to the City Treasurer for counter-checking against his record of cash tickets issued by him for that day.

**SEC. 158. *Surcharge for Late or Non-payment of Fees.***

- a.) The lessee of a stall, who fails to pay the monthly rental fee within the time prescribed, shall pay a surcharge of twenty five percent (25%) of the total rent due. Failure to pay the rental fee for six (6) consecutive months shall cause automatic cancellation of the contract of lease of stall, without prejudice to suing the lessee for the unpaid rents at the expense of the lessee. The stall shall be declared vacant and subject to adjudication.
- b.) Any person occupying space in the market premises without first paying the fee imposed in this article shall pay three times as much as the regular rate for the space occupied.
- c.) Any person occupying more space than what he has paid for shall pay the regular rate for such space.

**SEC. 159. *Market Committee.*** — There is hereby created a permanent market committee to be composed of the City Mayor/Administrator as Chairman, the City Treasurer, the City Legal Officer, a representative of the Sangguniang Panlungsod and a market vendor's representative, as members. The committee shall have the following duties:

- a.) Conduct the drawing of lots, and opening of bids for the adjudication of vacant or newly constructed stalls or booths in the city public market in the presence of the City Auditor or his duly authorized representative.
- b.) Adjudicate the transfer of stallholders from one section to another or from one stall to another; and
- c.) Recommend measures or actions as may be necessary in the resolution of problems in connection with the occupancy of stalls, booths or spaces in the public market.

**SEC. 160. *Adjudication of Stall.*** —

- A.) *Lease Period* — The contract of lease for a stall shall be for a period of five (5) years, renewable upon its expiration, unless revoked in accordance with the provisions of this Article.

- B.) *Notice of Vacancy* — A notice of vacant or newly constructed stalls shall be made for period of ten (10) days immediately preceding the date fixed for their award to qualified applicants to apprise the public of the fact that such fixed space is unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall and the bulletin board of the market. The notice of vacancy shall be written on cardboard, thick paper or any other suitable material and shall be in the following form:

### NOTICE

Notice is hereby given that Stall No. \_\_\_\_\_ (or pavilion) No. \_\_\_\_\_ of the \_\_\_\_\_ market is vacant (or will be vacated) on \_\_\_\_\_ 20\_\_\_. Any person, 21 years of age or more is not legally incapacitated, desiring to lease this stall, shall file an application therefor on the prescribed form (copies may be obtained by the Office of the City Treasurer) during office hours and before 12:00 o'clock noon of \_\_\_\_\_, 20\_\_\_. In case there are more than one applicant, the award of the lease of the vacant stall shall be determined thru drawing of lots to be conducted on \_\_\_\_\_, 20 \_\_\_ at 12:00 o'clock noon at the Office of the City Treasurer by the market committee. This stall is found in the \_\_\_\_\_ section and is intended for the sale of \_\_\_\_\_.

City Treasurer

An application fee of ten pesos (P10.00) shall be collected from each applicant to cover the necessary expenses and any excess thereof shall form part of the general fund.

#### **SEC. 161. *Application for Lease.***

- a.) The application shall be under oath. It shall be submitted to the office of the City Mayor by the applicant either in person or through his her attorney.
- b.) It shall be the duty of the City Mayor to keep a register book showing the names and addresses of all applicants for a stall, the number and description of the stall applied for, and the date and hour of the receipt by the Treasurer of each application. It shall also be the duty of the Mayor to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.
- c.) The application shall be substantially in the following form:

Application to Lease Market Stall/Booth

His Honor  
The City Mayor  
Manila

Sir:

I hereby apply under the following contract for the lease of market stall/booth no. \_\_\_\_\_ of the \_\_\_\_\_ market. I am \_\_\_\_\_ of age, \_\_\_\_\_ citizen, residing at \_\_\_\_\_.

Should the above-mentioned stall/booth be leased to me in accordance with rules and regulations, I promise to hold the same under the following conditions:

1. That while I am occupying or leasing this stall/booth (or these stalls/booths), I shall at all times have my picture and that of my helpers (or those of my helpers) conveniently framed and hung up conspicuously in the stall/booth.
2. I shall keep the stall/booth (or stalls/booths) at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulation now existing or which may hereafter be promulgated.
3. I shall pay the corresponding rent for the stall/booth (or stalls/booths) or the fee for the stall/booth (or stalls/booths) in the same manner prescribed by existing ordinances.
4. The business to be conducted in the stall/booth shall belong exclusively to me.
5. In case I engage helpers, I shall nevertheless personally conduct my business and be present at the stall/booth. I shall promptly notify the market authorities of my absence, giving my reason or reasons therefore.
6. I shall not sell or transfer my privilege to the stall/booth or otherwise permit another person to conduct business therein.
7. Any violation on my part or on the part of my helpers of the foregoing conditions shall be sufficient cause for market authorities to cancel this contract.

Very respectfully,

\_\_\_\_\_  
Affiant

I, \_\_\_\_\_, do hereby state that I am the person who signed the foregoing application; that I have read the same; and that the contents thereof are true to the best of my own knowledge.

\_\_\_\_\_  
Affiant

Tin: \_\_\_\_\_

Subscribed and sworn to before me in the City of Manila, Philippines, this \_\_\_\_\_ of \_\_\_\_\_, 20 \_\_\_\_ Applicant affiant exhibiting to me his/her Community Tax No. \_\_\_\_\_ issued on \_\_\_\_\_, \_\_\_\_\_ Philippines.

\_\_\_\_\_  
Official Title

**SEC. 162. *Lease of Public Market Stalls.*** Applicants who are Filipino citizens shall have preference in the lease of public markets stalls. If on the last day set for filing applications, there is no application from a Filipino citizen, the posting of the notice of vacancy prescribed above shall be repeated for another ten-day period. If after the expiration of that period there is still no Filipino applicant, the stall affected may be leased to any alien applicant who filed his application first. If there are several alien applicants, the adjudication of the stall shall be made thru drawing of the lots to be conducted by the Market Committee.

In case there is only one Filipino applicant, the stall applied for shall be adjudicated to him. If there are several Filipino applicants for the same stall, adjudication of the stall shall be made thru drawing of lots to be conducted by the market committee on the date and hour specified in the notice. The result of the drawing of lots shall be reported immediately by the committee to the City Treasurer concerned for appropriate action.

The successful applicant shall furnish the City Mayor two (2) copies of his/her picture immediately after the award of the lease. It shall be the duty of the Mayor to affix one (1) copy of the picture to the application and the other copy to the record card.

A.) *Vacancy of Stall Before Expiration of the Lease.* — If for any reason, a stallholder or lessee discontinues or is required to discontinue his business before his lease contract expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.

B.) *Partnership with Stallholder.* — A market stallholder who enters into business partnership with any party after he acquires the right to lease such stall have no authority to transfer to his partner or partners the right to occupy the stall. In case of death of any legal disability of such stallholder to continue in his business, the surviving partners may be authorized to continue occupying the stall for a period not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is qualified to occupy a stall under the provisions hereof, and the spouse, parent, son, daughter or relative within the third degree by consanguinity or affinity of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall concerned, if he or she applies for it.

C.) *Lessee to Personally Administer his Stall.* — Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be present personally at his stall or stalls. He may employ helpers who must be citizens of the Philippines, including but not limited to his spouse, parents and children who are actually living with him and who are not disqualified under the provisions hereof. The persons to be employed as helpers shall under no circumstances, be person with whom the stallholder has any commercial relation or transaction.

D.) *Dummies; Sub-lease of Stalls.* — No awardee of the lease of Market Stall shall sub-lease the same nor shall any privileged acquired be sold. A person other than the stallholder, his registered partner or helper found in the latter's stall is prima facie evidence of sub-leasing and shall subject the stallholder to outright revocation of the lease by the Market Committee.

E.) *Death of Lessee; Succession.* — If an adjudicated regular stallholder dies, or becomes physically incapacitated permanently for work, the surviving spouse, if living together, may succeed said adjudicated stallholder to the occupancy of the stall thereof; PROVIDED, HOWEVER, that if the stallholder leaves no spouse, or the spouse left is physically incapacitated, the eldest legitimate son or daughter, as the case maybe 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, HOWEVER, that in case of succession, such spouse, son, daughter is a citizen of the Philippines or not otherwise disqualified to apply for such stall.

F.) *Ejected Stallholders Disqualified to Lease Rights* – Should a stallholder be ejected from his stall for a cause as provided by this ordinance, he and his immediate family members shall be disqualified from again leasing said stall or any other stall in any public market of the city.

G.) *Limitations as to Number of Stalls to be Leased* – No person shall be allowed to leased more than one (1) stall in any public city market and it shall be a violation for more than one (1) member of a family consisting of a father, mother, son and daughter, to hold stalls in the same market.

**SEC. 163. *Responsibility for Market Administration.*** — The City Mayor shall exercise direct and immediate supervision and control over the city public market and personnel thereof, including those whose duties concern the maintenance upkeep of the market and market premises, in accordance with existing ordinances and other pertinent rules and regulations.

**SEC. 164. *Market Rules and Regulations.*** —

- a) **Stallholders to Occupy Allotted Stalls or Spaces Only**- Stallholders shall not be allowed to occupy stalls or spaces other than those leased to them.
- b) **Confinement of Merchandise within Leased Space**- All merchandise, trays, boxes, etc. must be confined within the area of the stalls. Nothing should be placed beyond the leased space that would cause the narrowing of the walkway or create obstruction which may cause accidents.
- c) **Disorganized Stalls** – No unnecessary or inappropriate items shall be placed on the top of the counter or elsewhere in the stall which renders disorderly appearance to the stall or area.
- d) **Construction/Repair of Stalls** – No stallholder/person in the city public markets shall construct, repair, renovate and undertake any kind of construction of stalls without first securing a permit from the Market Administrator and approved by the City Engineer. Stalls constructed/ repaired or renovated in violation of this rule may summarily be removed or destroyed by the Administrator or his agents and/or employees.
- e) **Permanent Fixtures** – Partitions, water connections and electrical wirings shall be maintained exclusively by the Market Administrator Office (MAO). Therefore, stallholders are strictly prohibited from making any change in any way to the said permanent fixtures. Any desire to impose any change in any of the foregoing in connection to one's business must first be reviewed and approved by MAO. Defect in any of the abovementioned must be reported by the stallholder to MAO for proper action.
- f) **Conversion of Stall Booth to Dwelling Place** – No stallholder or any outsider shall convert the stall/booth or any portion of the market into a temporary or permanent dwelling place. No vendors/stallholder or their helper shall be allowed to stay or spend overnight inside the stall/booth or in any part of the market.
- g) **Cooking in Stalls** – Cooking inside the stalls/booth is strictly prohibited. Likewise, keeping of flammable materials which may cause fire is also prohibited.
- h) **Selling, Serving and Dispensing of Intoxicating Drink** – No person shall drink, serve or dispense liquor or any intoxicating drink within the premises of the market.
- i) **Prohibition on Gambling and Betting** – Any form of gambling or betting inside the market premises is strictly prohibited and punishable under the Philippine Gambling Laws and other city ordinances.
- j) **Selling of goods not stipulated in the contract** – Stallholders shall not be allowed to sell goods or products other than those stipulated in the contract. This rule is aimed to protect other stallholders' interest in so far as the diversity of products is concerned.



- k) **Peddling, Hawking and Selling** – No one shall be allowed to peddle, hawk, offer or display for sale any article in the passageways or aisles used by customers and within 200 meter radius of the market to avoid unjust competition. The peddling or sale outside the public market site or premises of foodstuff, which easily deteriorate, like fish, meat, chicken is hereby prohibited.
- l) **Losses of Stallholders** – The City shall not be responsible for any loss or damage which stallholders may incur in the city markets by reasons of fire, theft or force majeure. Any merchandise, goods, wares or commodities left in the city markets during closure time shall be at the risk of the stallholders.
- m) **Abandoned Stall/Articles** – Any stall/booth in any city markets which had been closed for thirty (30) consecutive days shall be considered abandoned and the lease to such stall/booth shall be automatically revoked by the Market Committee.
- n) **Cleaning of Stalls** – Every stall whether in the dry or wet section including signboards must be properly cleaned every end of the day in order to avoid accumulation of dirt and foul odor. The cleaning of market stalls, including the floor spaces thereof and all appurtenances thereto, shall be done by the stallholders and their helpers.
- o) **Proper Garbage Disposal** – Every stallholder must have garbage bins lined with garbage or plastic bag for easy pick up by the market housekeepers. Segregation must also be observed, separating biodegradable from non-biodegradable garbage and assigning trash bins for each.
- p) **Drainage/Canals** – There shall be no throwing of any form of garbage or trash in the drainage or canals. This must always be observed to prevent accumulation of dirt which causes clogging/flooding.
- q) **Bringing of Animals** – Bringing over or keeping of animals (whether domesticated or not) in the stalls or letting them loose in any part of the market is strictly prohibited.
- r) **Public Toilets and Washing Facilities** – The market is provided with public toilets and adequate washing facilities. In order to maintain cleanliness and sanitation, taking a bath and doing laundry in this facilities is strictly prohibited.
- s) **Allotted Parking Spaces for Customers** – Parking spaces allotted for customers should not be used by stallholders for parking of their vehicles and for pick-up or delivery of their merchandise. Delivery bay designed for such purpose will be accordingly provided.

## CHAPTER VI – COMMUNITY TAX

**SEC. 165. *Individuals Liable to Community Tax.*** — Every inhabitant of Manila, 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 occupation, or who owns real property with an aggregate assessed value of One Thousand pesos (P1,000.00) or more or who is required by law to file an income tax return shall pay an annual community tax of Five pesos (P5.00) and an annual additional tax of One peso (P1.00) for every One Thousand pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand pesos (P5,000.00).

In 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.

**SEC. 166. *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 City of Manila shall pay an annual community tax of Five Hundred pesos (P500.00) and an annual additional tax which in no case shall exceed Ten thousand pesos (P10,000.00) in accordance with the following schedule:

- (1) For every Five Thousand Pesos (P5,000.00) worth of real property owned by it during the preceding year based on the valuation used for the payment of the real property tax under existing laws, found in the assessment rolls of the city - Two pesos (P2.00); and
- (2) For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from business during the preceding year - Two pesos (P2.00).

The dividends received by a corporation from another corporation, however, shall for the purpose of the additional tax be considered as part of the gross receipts or earnings of said corporation.

**SEC. 167. *Exemptions.*** — The following are exempt from the community tax:

- (1) Diplomatic and consular representatives; and
- (2) Transient visitors when their stay in the Philippines does not exceed three (3) months.

**SEC. 168. *Time for Payment; Penalties for Delinquency.*** —

- A.) The community tax shall accrue on the first day of January of each year which shall be paid not later than the last day of February of each year. 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.

Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first 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.

- B.) 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 the 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. 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.

**SEC. 169. *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 170.     *Printing of Community Tax Certificates and Distribution of Proceeds.*—**

- A) The Bureau of Internal Revenue shall cause the printing of community tax certificates and distribute the same to the city through the City Treasurer in accordance with prescribed regulations. The proceeds of the tax shall accrue to the general funds of the city and barangays except a portion thereof which shall accrue to the general fund of the National Government to cover the actual cost of printing and distribution of the forms and other related expenses. The City Treasurer concerned shall remit to the National Treasurer the tax within ten (10) days after the end of each quarter.
- B) The City Treasurer shall deputize the Barangay Treasurer to collect the community tax in their respective jurisdictions. *Provided, However, That, said Barangay Treasurer shall be bonded in accordance with existing laws.*
- C) The proceeds of the community tax actually and directly collected by the city or municipal treasurer shall accrue entirely to the general fund of the city or municipality concerned. However, proceeds of the community tax collected through the Barangay Treasurers shall be apportioned as follows:
  - (1) Fifty percent (50%) shall accrue to the general fund of the city, and
  - (2) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

**SEC. 171.     *Presentation of Community Tax Certificate* — on the following occasions, the community tax certificate is required to be presented**

- (1) 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 money from any public fund; transacts other official business; or receives any salary or wage from any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received, it shall be the duty of the public official with whom such transaction is made or business done 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;
- (2) When through its authorized officers, any corporation subject to the community tax receives any license, certificate or permit from any public authority, pays any tax or fee; receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done to require such corporation to exhibit the community tax certificate; and
- (3) 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 of April each year, in which case the certificate issued for the preceding year shall suffice.

**SEC. 172.     *Authority to Deputize Barangay Treasurers* — The City Treasurer is hereby authorized to deputize the Barangay Treasurers to collect the community tax in their respective jurisdiction. However, said deputation shall be limited to the community tax payable by individual taxpayers and shall be extended only to barangay treasurers who shall be properly bonded in accordance with existing laws.**

**SEC. 173. *Use of Old Residence Certificate Forms.*** — Pending the distribution by the Bureau of Internal Revenue of the new form for the community tax certificate, the City Treasurer is hereby authorized to use for the purpose the blank forms or residence certificates that may still be in stock, with the proper changes made thereon.

## **CHAPTER VII - GENERAL ADMINISTRATIVE PROVISIONS**

### **ARTICLE - A ADMINISTRATIVE PROVISIONS**

#### **SEC. 174. *Situs of the Tax.***

- a) For purposes of collection of the taxes under Article K of this Ordinance, manufacturers, assemblers, repackers, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines, millers, producers, exporters, wholesalers, distributors, dealers, contractors, banks and other financial institutions, and other businesses, maintaining or operating branch or sales outlet elsewhere shall record the sale in the branch or sales outlet making the sale or transaction, and the tax thereon shall accrue and shall be paid to the city where such branch or sales outlet is located. In cases where there is no such branch or sales outlet in the city or municipality where the sale or transaction is made, the sale shall be duly recorded in the principal office and the taxes due shall accrue and shall be paid to such city or municipality.
- b) The following sales allocation shall apply to manufacturers, assemblers, contractors, producers and exporters and other businesses with factories, project offices, plants and plantations in the pursuit of their business:
  1. Thirty percent (30%) of all sales recorded in the principal office shall be taxable by the City where the principal office is located; and
  2. Seventy percent (70%) of all sales recorded in the principal office shall be taxable by the City or Municipality where the factory, project office, plant or plantation is located.
- c) In case of a plantation located at a place other than the place where the factory is located, said seventy percent (70%) mentioned in subparagraph (2) of subsection B.) above shall be divided as follows:
  1. Sixty percent (60%) to the City where the factory is located;
  2. Forty percent (40%) to the City or Municipality where the plantation is located;
- d) In cases where a manufacturer, assembler, producer, exporter or contractor or any other business has two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation mentioned in subparagraph (2) of subsection B.) above shall be operated among the localities where the factories, project offices, plants and plantations are located in proportion to their respective volume production during the period for which the tax is due.
- e) The foregoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant, or plantation is located.

**SEC. 175. *Keeping of Books of Accounts.*** — Any person doing business within the territorial jurisdiction of the City of Manila shall keep books of accounts wherein all transactions and results of business operations are shown and from which all taxes, charges and fees due the city may readily and accurately be determined any time of the year, *Provided, however,* that any such person who already keeps books of accounts in pursuance with the provisions of the National Internal Revenue Code, shall no longer be required to keep separate books for purposes of this Ordinance. Books of accounts not required under this Ordinance, shall be registered at the City Treasurer's Office.

**SEC. 176. *Public Utility Charges, Toll Fees or Charges*** — The Sanggunian shall prescribe the terms and conditions and fix the rates for the use of public utilities owned, operated and maintained by the City, and the imposition of toll fees or charges for the use of any public road, pier or wharf, waterway, bridge, ferry or telecommunication system funded and constructed by the City: *Provided,* That no such toll fees or charges shall be collected from officers and enlisted men of the Armed Forces of the Philippines and members of the Philippine National Police on mission, post office personnel delivering mail, physically handicapped, and disabled citizens who are sixty five (65) years or older.

**SEC. 177. *Tax Period and Manner of Payment*** — Unless otherwise provided in this Ordinance, the tax period of all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

**SEC. 178. *Accrual of Tax*** — Unless otherwise provided in this Ordinance, all local taxes, fees and charges shall accrue on the first day of January of each year. However, new taxes, fees or charges, or changes in the rates thereof, shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

**SEC. 179. *Time of Payment; Discount for Full Payment*** —

- A) Unless otherwise provided in this Ordinance, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or each of the subsequent quarter, as the case may be. The Sanggunian may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months. Such taxes may be paid in quarterly installments.
- B) If the taxpayer pays the whole tax due for one (1) year on or before the 20th day of January he is hereby granted a ten (10%) percent discount.

**SEC. 180. *Surcharges and Penalties on Unpaid Taxes, Fees, or Charges.*** There is hereby imposed a surcharge of twenty five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty six (36) months.

**SEC. 181. *Interests on Other Unpaid Revenues*** — Where the amount of any other revenue due the City, except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest thereon at the rate not exceeding two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36) months.

**SEC. 182. *Collection of Local Revenues by Treasurer*** — All local taxes, fees, and charges shall be collected by the City Treasurer, or his duly authorized deputies. The City Treasurer may designate his deputy to collect local taxes, fees or charges. In case a bond is required for the purpose, the city government shall pay the premiums thereon in addition to the premiums of bond that may be required under this Ordinance.

In order to ensure and maximize the collection of proper taxes, fees and other charges, the City Treasurer may use or adopt a Presumptive Income Assessment in cases where the taxpayer neglects or refuses to declare the amount of gross sales or receipts subject to tax or such amount so declared appears inadequate, unrealistic or doubtful and the taxpayer fails to submit an Audited Financial Statement or other records. The City Treasurer is hereby authorized to issue the necessary Implementing Rules and Regulations in the use of the Presumptive Income Assessment.

The following provisions of the Special Economic Zone Act of 1995 (RA No. 7916), as amended by RA No. 8748 (s. 1999) are hereby adopted:

*Sec. 24. Exemption from National and Local Taxes* - Except for real property taxes on land owned by developers, no taxes, local and national, shall be imposed on business establishments operating within the ECOZONE. In lieu thereof, five percent (5%) of the gross income earned by all business enterprises within the ECOZONE shall be paid and remitted as follows:

(a) x-x-x

(b) Two percent (2%) which shall be directly remitted by the business establishments to the treasurer's office of the city where the enterprise is located.

*Sec. 25. Applicable National and Local Taxes* – All persons and service establishments in the ECOZONE shall be subject to national and local taxes under the National Internal Revenue Code and the Local Government Code.

**SEC. 183. *Examination of Books of Accounts and Pertinent Records of Businessmen by Local Treasurer.*** — The City Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to local taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee or charge. Such examination shall be made during regular business hours, only once for every tax period, and shall be certified to by the examining official.

Such certificate shall be made of record in the books of accounts of the taxpayer examined.

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

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, pursuant to Sec. 171, Chapter 3, Article Six, Book II of R.A. No. 7160.

**ARTICLE B**  
**CIVIL REMEDIES FOR COLLECTION OF REVENUES**

**SEC. 184. *Civil Remedies for Collection of Revenues***

*Application of Section* — The provisions of this Section and the remedies provided herein may be availed of for the collection of any delinquent local tax, fee, charge, or other revenue.

**SEC. 185. *Local Government's Lien.*** — Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to 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

**SEC. 186. *Civil Remedies For Collection of Delinquencies.*** — The civil remedies for the collection of local taxes, fees or charges, and related surcharges and interest resulting from delinquency shall be:

- 1) By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and by levy upon real property and interest in or rights to real property, and
- 2) By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the City.

**SEC. 187. *Distraint of Personal Property.*** — The remedy by distraint shall proceed as follows:

- 1) *Seizure* — Upon failure of the person owing any local tax, fee or charge 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 lien in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the city treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amounts 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. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- 2) *Accounting of distrainted goods* — The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whom possession of the goods, chattels or effects are 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.

- 3) **Publication** — The owner shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the City specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor on the property herein 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 Chief Executive of the City.
- 4) **Release of distrained property upon payment prior to sale** — If at any time prior to the consummation of the sale, all the proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.
- 5) **Procedure of sale** — At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the local treasurer shall make a report of the proceedings in writing to the local Chief Executive concerned.

Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the City for the amount of the assessment made thereon by the committee on appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

- 6) **Disposition of proceeds** - The proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold.

The expenses chargeable upon the seizure and sale shall embrace 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 local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

**SEC. 188. Levy on Real Property** — After the expiration of the time required to pay the delinquent 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 operate with the force of a legal execution. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the assessor and the Registrar 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 Philippines, to his agent or the manager of the business in respect to which the liability arose, or if 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.



A report on any levy shall within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sanggunian.

**SEC. 189. *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 who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

**SEC. 190. *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 of 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 the 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 building, 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 Sanggunian, and which shall form part of his records. After consultation with the Sanggunian, the city treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, 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 advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Title, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in case of personal and real property including improvements thereon.

**SEC. 191. *Redemption of Property Sold.*** — Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the city treasurer of the total amount of taxes, fees or charges and related surcharges, interests or penalties, from the date of delinquency to the date of sale, plus interest of not more than two (2%) percent per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of the sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the city treasurer or his deputy.

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 (2%) percent per month herein provided for, the portion of the cost of sale and, other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges, related surcharges, interests, and penalties.

The 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.

**SEC. 192. *Final Deed to Purchaser.*** — In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

**SEC. 193. *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 conducting the sale shall purchase the property in behalf of the City 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. 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 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 representatives may redeem the property by paying to the city treasurer the full amount of the 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.

**SEC. 194. *Resale of Real Estate Taken for Taxes, Fees, or Charges*** — The Sanggunian shall, by ordinance duly approved, 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.

**SEC. 195. *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 46 of this Ordinance.

**SEC. 196. *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.

**SEC. 197. *Personal Property Exempt from Distraint or 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:

- 1) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
- 2) Horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
- 3) His necessary clothing, and that of all his family;
- 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), by 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.

## CHAPTER VIII

### GENERAL PENAL PROVISIONS

**SEC. 198. *Penalty for Failure to Present Books of Accounts.*** — Any taxpayer who fails or refuses to present the books of accounts of his business for examination pursuant to Section 44 of this Ordinance shall be punishable for 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, and to the administrative penalty prescribed hereunder for every year, in addition to whatever surcharges, interest, tax or fee as may be due, based on the declared annual gross receipts or sales for the corresponding year:

Less than P10,000	P500.00
P 10,000 or more but less than 50,000	1,000.00
50,000 or more but less than 100,000	2,000.00
100,000 or more but less than 200,000	3,000.00
200,000 or more but less than 500,000	4,000.00
500,000 or over	5,000.00

The above-mentioned failure or refusal to present the required books of accounts for examination shall *ipso facto* be a ground for the closure of the business establishment concerned.

**SEC. 199. *Penalty for Violation of this Ordinance.*** — Any violation of the provision of this Ordinance shall be punishable by a fine of not less than One Thousand Pesos (P 1,000.00) 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, at the discretion of the court.

**SEC. 200. *Conflict Resolution*** – In all cases of controversy in the implementation or interpretation of the provisions of this Ordinance, the same may be referred to by an interested party to the Oversight Committee, which is hereby created to be composed of the following officials:

- a. The Secretary to the Mayor
- b. The City Legal Officer
- c. The City Treasurer
- d. The Chairman of the Committee on Laws
- e. The Chairman of the Committee on Ways and Means

## CHAPTER IX

### FINAL PROVISIONS

**SEC. 201. *Statutory Limitations.*** - In compliance with Section 191 of the Local Government Code of 1991, in no case shall adjustment of tax rates exceeding 10% of the rates fixed under the code shall be adopted.

**SEC. 202. *Separability Clause.*** — If any clause, sentence, paragraph, section, or part of this Ordinance shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of said Ordinance, but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof directly involved in the controversy.

**SEC. 203. Repealing Clause.** — All ordinances, rules and regulations or part thereof in conflict or inconsistent with the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.

**SEC. 204. Effectivity.** — This Ordinance shall take effect immediately upon approval and after publication

This Ordinance was finally enacted by the City Council of Manila on November 26, 2013.

PRESIDED BY:

  
**ERNESTO C. ISIP, JR.**  
Acting Presiding Officer  
City Council, Manila

ATTESTED

  
**LUCH R. GEMPIS, JR.**  
City Government Department Head III  
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON December 3, 2013.

  
**JOSEPH EJERCITO ESTRADA**  
Mayor  
City of Manila

ATTESTED

  
**EDWARD S. SERAPIO**  
City Government Department Head III  
(Secretary to the Mayor)