



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

7TH CITY COUNCIL

PRESENT:

HON. THADDEUS ANTONIO M. SANTOS, JR.

City Councilor
Acting Presiding Officer

1ST DISTRICT:

HON. RONNIE S. ACUÑA
HON. FRANKIE C. AYUSON
HON. JOSEPH B. BANZON
HON. WILLIE N. CHAVEZ
HON. MARIO M. DE LEON
HON. SAMUEL S. FERRIOL
HON. EVA AGUIRRE-PAZ

City Councilor
City Councilor
City Councilor
City Councilor
City Councilor
City Councilor
City Councilor

2ND DISTRICT:

HON. ARIEL V. CUARESMA
HON. PAUL B. DAYAO
HON. XYZA DIAZEN-SANTOS
HON. ERNESTO M. FLORES
HON. SUSANA P. MAGTUBO
HON. ROMMEL F. ORTIZ
HON. RUBEN R. REYES

City Councilor
City Councilor
City Councilor
City Councilor
City Councilor
City Councilor
City Councilor

SECTORAL REPRESENTATIVE:

HON. LEVY DL. DE GUZMAN

ABC President
City Councilor

ON OFFICIAL BUSINESS:

HON. JOSE FABIAN I. CADIZ, M. D.

City Vice-Mayor

2ND DISTRICT:

HON. MARK ALBERT J. DEL ROSARIO

City Councilor

ORDINANCE NO. 085
Series of 2015

ORDINANCE ADOPTING THE 2015 REVENUE CODE OF MARIKINA CITY

Sponsored by:

Councilor THADDEUS ANTONIO M. SANTOS, JR.

Co-Sponsored by:

Councilor RONNIE S. ACUÑA
Councilor FRANKIE C. AYUSON
Councilor JOSEPH B. BANZON
Councilor WILLIE N. CHAVEZ
Councilor ARIEL V. CUARESMA
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Councilor EVA AGUIRRE-PAZ
Councilor RUBEN R. REYES
Councilor LEVY DL. DE GUZMAN

And **Vice-Mayor JOSE FABIAN I. CADIZ, M. D.**

BE IT ORDAINED, AS IT IS HEREBY ORDAINED by the **CITY COUNCIL** of **MARIKINA** in session duly assembled, that:

CHAPTER 1

GENERAL PROVISIONS

SECTION 1. TITLE. This Code shall be known as the 2015 Revenue Code of Marikina City.

SECTION 2. SCOPE. This Code shall govern the taxing powers of the City of Marikina.

SECTION 3. DEFINITION OF TERMS.

1. Actual Use- the purpose for which the real property is principally or predominantly utilized by the person in possession thereof.
2. Amusement Places- are establishments devoted to pleasurable diversion and entertainment. They include places of recreation, relaxation, avocation, pastime and fun.
3. Assessed Value- the fair market value of the real property multiplied by the assessment level. It is synonymous with taxable value.
4. Assessment- the act or process of determining the value of a real property, or portion thereof subject to tax, including the discovery, listing, classification, and appraisal of property.
5. Assessment level- the percentage applied to the market value of real property to determine its assessed or taxable value.
6. Building- all kinds of structure more or less permanently attached to a piece of land excluding those which are merely super imposed on the soil.
7. Business- trade or commercial activity regarding regularly engaged in as a means of livelihood or for profit.
8. Charges- income derived by the City Government in its proprietary functions such as market stall rentals, hospital charges, waste collection and disposal fees, transportation fares and sale of goods.
9. Civil Remedies- remedies in the collection of delinquent taxes either by distraint of personal property, levy on real property, cancellation of business permits or by judicial actions.

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10. Contractor- any person, natural, or judicial, not subject to professional tax whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this definition, the term "contractor" shall include general engineering, general building and especially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors of mine drilling apparatus; persons engaged in the installation of water system, and gas or electric light, heat or power; proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators furniture shops and establishments for planning and surfacing and re-cutting of lumber, and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry cleaning or dyeing establishments; steam laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of tailor shops, dress shops, milliners and hatters. Beauty parlors, barber shops, massage clinics, Turkish and Swedish baths, slenderizing and body building saloons and similar establishments, photographic studios, funeral parlors, proprietors or operators of arrastre and stevedoring, warehousing or forwarding establishments, master plumbers, smiths, and house or sign painters, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals, with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements; bookbinders and lithographers; business agents, private detective or watchman agencies, commercial and immigration brokers and cinematographic film owners; lessors and distributors or operators of establishments or lots for parking purposes indentors, proprietors or operators of hotels, motels, lodging houses, pension inns, apartelles, townhouses condominium and boarding houses; lessors of real property; and private hospitals.

11. Dealer- one whose business is to buy and sell any commodity of value.

12. Economic Life- the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

13. Fair Market Value- the price at which real property or commodity may be sold by seller who is not compelled to sell and be bought by a buyer who is not compelled to buy.

14. Fee- a charged fixed by law or ordinance for the regulation or inspection of a business activity or the services of a public office.

15. Franchise- a special privilege affecting public interest which is conferred upon private persons or corporations by the Congress of the Philippines, national franchising offices or the *Sangguniang Panlungsod* under such terms and conditions as the granting authority may impose in the interest of public welfare, security, and safety.

16. Gross Receipts or Sales- the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged on materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax and value added tax.

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

18. Lien- a charged upon real or personal property for the satisfaction of some debt or duty ordinarily arising by operation of law.

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

20. Manufacturer- any person who, by physical or chemical process, alters the exterior texture or form or inner substance or any raw material or manufactured or partially manufactured product in such a manner as to prepare it for special use or uses, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured so as to reduce it to marketable shape or prepare it for any for special use or uses, or who by any such process, combines any raw materials or manufacture or partially manufactured products with other materials or products of the same or different kinds in such a manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.

21. Motor Vehicle- any vehicle including its attachments propelled by any power other than muscular designed to run on public roads and used mainly for transportation.

22. Occupation- one's regular business or employment, or an activity that principally takes up one's time, thought and energy. It includes any calling, business, trade, or vocation but excludes profession requiring government examination.

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

24. Peddler- any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Chapter.

25. Profession- a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountancy, engineering, etc.

26. Public Market- a place where fresh foods or items for food or other commodities are sold. It may be established or operated by the City Government or by a franchise granted by the Sangguniang Panlungsod to private persons. The public market area may include stalls where goods may be sold to the public, loading and unloading spaces and parking areas for vehicles.

27. Public Utility- electric power generating and distributing systems, road, rail, air and water transport; postal, telegraph and radio communications, and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.

28. Real Property- land, building, machinery and other improvements temporarily or permanently attached to the real property which forms part of the land.

29. Residential Property- real property principally devoted to habitation.
30. Retail- sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.
31. Replacement or Reproduction Cost- the cost that would be incurred on the basis of current pieces, 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.
32. Secretary's Fees- fees collected for services rendered for verification and/or issuance of records and documents on file in the various offices of the City Government.
33. Shopping Centers- business establishments which may include groceries, appliances, refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparel, home furnishing, etc., housed in one building or several buildings. It may be operated by one person or by different persons renting spaces in the complex.
34. Warehouse- any building or portion thereof where goods, wares, merchandise, articles or other personal property are received and stored. Strictly, it is a place for the storage of merchandise or commodities and using an approximation of half a kilo waste generation per person. A warehouse that accept orders or issues sales invoices shall be considered a branch or sales office.
35. Wholesale- sale where the purchaser buys the commodities for re-sale, regardless of the quantity for the transaction.

SECTION 4. GENERAL RULES. In construing the provisions of this Code, the following rules of construction shall be observed unless otherwise inconsistent with the manifest intent of the said provisions, or when applied would lead to absurd or highly improbable results.

1. COMMON AND TECHNICAL WORDS- All words and phrases shall be construed and understood according to the common and approved usage of the language. However, technical words and phrases and such other words which may have acquired a peculiar, or appropriate meaning or that which is defined in this Code shall be construed and understood according to such technical, peculiar, appropriate meaning or as defined.
2. GENDER AND NUMBER- Every word in this Code importing the masculine gender shall extend to both a male and female. Every word importing the singular number shall likewise be applicable to several persons or things and every word importing the plural number shall likewise apply to one person or thing.
3. PERSON- The word "person" shall extend and be applied to firms, corporations, or voluntary associations, as well as to individuals, unless plainly inapplicable.
4. COMPUTATION OF TIME- The time in which any act is to be done as provided in this Code or in any rule regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday in which case the same shall be excluded from the computation, and the next business day shall be considered the last day.
5. REFERENCES- All references to chapters, articles, sections are to chapters, articles, sections in this Code, unless otherwise specified.
6. CONFLICTING PROVISIONS OF CHAPTERS OR ARTICLES- If the provisions of different chapters or articles contravene each other, the provisions of each chapter or article shall prevail as to specific matters and questions involved therein.

7. CONFLICTING PROVISIONS OF SECTIONS- If conflicting provisions are found in different sections of the same chapter the provisions of the section which is last in numerical order shall prevail unless the construction is consistent with the meaning of that chapter.

CHAPTER 2- REAL PROPERTY TAX

SECTION 5. REAL PROPERTY SUBJECT TO TAX- All real property such as lands, buildings, machineries, and other improvements located in Marikina are subject to real property tax and are covered by this Ordinance.

SECTION 6. EXEMPTIONS FROM REAL PROPERTY TAX- The following are exempted from payment of the real property tax:

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

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

SECTION 7. APPRAISAL AND ASSESSMENT LEVELS- All real property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the locality where the property is located using the governing schedule of values as basis. For purposes of assessment, real property shall be classified as residential, commercial or industrial, and special.

SECTION 8. ASSESSMENT LEVELS- The assessment levels to be applied to the current and market value of real property for taxation purposes shall be as follows:

LAND CLASSIFICATION VALUATION

<u>RESIDENTIAL</u>	Assessed Value
R-1	₱6,000/SQ.M.
R-2	3,500/SQ.M.
R-3	3,000/SQ.M.
R-4	2,700/SQ.M.
R-5	2,300/SQ.M.
R-6	1,800/SQ.M.
R-7	1,500/SQ.M.
R-8	1,300/SQ.M.
R-9	1,000/SQ.M.

COMMERCIAL

C-1	₱10,000/SQ.M.
C-2	6,000/SQ.M.
C-3	5,000/SQ.M.
C-4	4,000/SQ.M.

INDUSTRIAL

I-1	₱3,000/SQ.M.
I-2	2,500/SQ.M.
I-3	2,000/SQ.M.
I-4	1,800/SQ.M.

CALUMPANG

STREET/SUBDIVISION	CLASS
F. CALDERON	R-4
EVERITE SUBD.	R-4
FERNANDO AVE.	R-7
GENERAL F. SANTOS	R-4
GUWE	R-5
J.M. BASA	R-4
J.P. RIZAL	C-2
JUSTA	R-4
KAGITINGAN	R-5
KAIBIGAN	R-5
KALAKHAN	R-5
KALANTIAO+A36	R-4
KALBARYO	R-5
KALUPI	R-5
KAMUMO	R-5
KANDILI	R-5
KASI	R-5
(CHASE)	
KAPWA	R-5
KATIPUNAN	R-5
LEGASPI	R-5
M.H. DEL PILAR	R-4
M. ROXAS	R-4
MARCOS HIGHWAY	C-2
N. ROXAS	C-4
OLD J.P. RIZAL	R-5
I. SENG	R-5
SANTOLAN	C-4
TAMBANGAN	R-5
TAMBULI	R-5
TAYUG	R-5
KAUNLARAN	R-4
KAPT. TEMYONG	R-7

SAN. ROQUE

A.MABINI	R-5
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mc

A.SANTOS	R-5
GIL FERNANDO AVE. (SUMULONG TO CHESTNUT)	C-2
GIL FERNANDO AVE. (CHESTNUT TO MARCOS HIGHWAY)	C-1
B. STA. ANA	R-5
CAPT. MIONG	R-5
D. VICTORINO	R-5
DIEGO SILANG	R-5
E. DELA PAZ	R-1
H. ROXAS	R-5
I. MENDOZA	R-5
J.A. SANTOS	R-5
J.P. RIZAL	C3
MARCOS HIGHWAY	C-1
MARIKINA EAST SUBD.	R-3
MIDTOWN SUBD.	R-3
MT. VIEW VILLAGE	R-3
NEW MARIKINA SUBD.	R-3
NICANOR ROXAS	R-5
PRES. M. ROXAS	R-5
PUREFOODS ROAD	R-6
SANTISIMO	R-5
SHOE AVE.	R-6
V. GOMEZ	R-4
LLAMSON	R-3
JUSTA	R-5
I. CRUZ	R-5
M. DE GUZMAN	R-6

STA. ELENA

GIL FERNANDO AVE. (SUMULONG TO CHESTNUT)	C-2
CATALINO CRUZ	R-5
CAPT. VENCIONG	C-3
DANCEL	R-5
DEGUANGCO	R-5
E. DELA PAZ (KAPT. MOY TO W. DELA PAZ)	C-3
E. DELA PAZ (W. DELA PAZ TO KAPT. VENCIONG)	C-2
E. JACINTO (KAPT. VENCIONG TO P. DELA PAZ)	C-3
FLORENCIO PAZ	R-4
J.P. RIZAL	C-1
J.P. RIZAL (P. DELA PAZ KAPT. MOY)	C-1
KAPT. MOY	R-4
MARCOS CRUZ (P. DELA PAZ TO KAPT. MOY)	C-3
NEW MARIKINA SUBD.	R-3
MT. VIEW R3	R-3
P. BURGOS	C-4
P. DELA PAZ	C-3
ROYALVILLE	R-3
RIVERPARK	C-3

SAPATERO	R-5
SHOE AVE.	C-1
SIXTO DELA PAZ	R-3
STA. INES	R-5
W. DELA PAZ	C-2
KAPT. ANTONIO P. SANTOS	R-5
KAPT. CELSO MENDOZA, SR.	R-5

JESUS DELA PEÑA

A. BONIFACIO AVENUE	C-3
A.FLORES	R-5
KAPT. SINDO	R-5
HALINA	R-5
LOPEZ JAENA	R-4
MALVAR	R-5
PROVIDENT VILLAGE	R-4
PROVIDENT VILLAGE (ST. MARY TO A. BONIFACIO TO RIVERSIDE)	C-4
RIVERPARK	R-5
T. CLAUDIO	R-6
ZAMORA	R-5

BARANGKA

A. BONOFACIO	C-3
ATENEO DE MANILA	R-5
ATENEO HOUSING PROJECT	R-5
BARANGKA LANDLESS	R-7
CHRYSANTHEMUM	R-6
D. AVELINO	R-6
DEGUANGCO	R-6
DELA COSTA HOUSING	R-5
DON GONZALO PUYAT	R-3
GEN. J. CRUZ (CHORILLO)	R-6
GEN. JULIAN	R-6
GIL FERNANDO	R-5
KABO PIO	R-5
L. CRUZ	R-5
LOYOLA GRAND VILLAS	R-1
LOYOLA SUBD.	R-3
LOYOLA TENANTS	R-6
MAGNOLIA	R-6
MARCOS HIGHWAY	C-3
M. CRUZ	R-6
N. GONZALES	R-6
ORCHIDS	R-6
T. JOSEF	R-6
TIN R. FRANCISCO	R-6
TUAZON SUBDIVISION	R-5
URBAN BLISS	R-7

STO. NIÑO

AGRICULTORES	R-4
ANGELITO	R-5

AQUILINA	R-5
BONIFACIO	R-5
BUENVIAJE SUBD.	R-6
COL. DIVINO	R-4
CORAZON	R-5
DAAN BAKAL	R-6
E. DELA PAZ	R-3
(SUMULONG TO AGRICULTORES)	
E. JACINTO	C-3
(P. DELA PAZ TO SUMULONG)	
E. JACINTO	R-4
(SUMULONG TO P. ANTONIO)	
EMERALD VILLAGE	R-5
E. MANALO	C-3
E. SANTOS	R-4
EXEQUIEL	R-5
FIRST	R-4
GREGORIO	R-5
J.P.RIZAL	C-1
(SUMULONG TO P. ANTONIO)	
J. P. RIZAL	C-2
(P. ANTONIO TO MALAYA)	
KAREN	R-5
LAZARO	R-4
KAPT. ENRICO CRUZ	R-6
EULOGIO SANTOS	R-4
CECILIO ASTAQUIO	R-4
VIRGINIA	R-4
B. SANTOS	R-4
SANTISIMO	R-4
DIAMOND	R-4
ILAYA HOMES	R-4
B. DELA CRUZ	R-4
MARCOS CRUZ	R-3
MARKET VILLAGE	R-8
MEARLE HOMES	R-3
MENDOZA	R-4
MERCADO COMPOUND	R-7
MIGUELITO	R-5
NILE SUBD.	R-8
NIMFA	R-4
OVAL	R-5
P. ANTONIO	R-4
P. BURGOS	R-3
P. DELA CRUZ	C-3
RIVER PARK	C-3
ROSITA	R-5
2 ND , 3 RD , 4 TH , 6 TH & 7 TH ST.	R-5
SHEFF	R-5
SHOE AVE. EXT.	C-1
(P. DELA PAZ TO P. ANTONIO)	
SUMULONG	C-1
(J.P. RIZAL TO SHOE AVE.)	
SUMULONG (SHOE AVE. TO CAINTA)	C-2
SYLVIA	R-5
V. SANTOS	R-2
VILLALON	R-4
VISTA VALLEY	R-2

ZENAIDA SUBD.	R-6
DON ABDON HOMES	R-7
CENTRO DE BUENVIAJE	R-5
TOYOTA AVE.	C-1
MC DONALDS AVE.	C-1
KATIPUNAN	R-3
CIRMA	R-4
ENRIQUE DELA PAZ	R-5
G. FERNANDO	C-2
(SUMULONG TO P. ANTONIO)	
G. FERNANDO	R-6

IVC

CINCO HERMANOS SUBD.	R-1
DON JUAN SUBD.	R-3
J.A. SANTOS	R-3
JUSTICE ARELLANO	R-3
JUSTICE TUAZON	R-3
MAJOR S. DIZON	R-2
MONTE VISTA SUBD.	R-1
PRES. E. AGUINALDO	R-3
PRES. J.P. LAUREL	R-3
PRES. M.L. QUEZON	R-3
PRES. MAGSAYSAY	R-3
PRES. MARCOS	R-3
PRES. S. OSEMÑA JR.	R-3
PRES. QUIRINO	R-3
PRES. M. ROXAS	R-3
SITIO OLANDES	R-9

MALANDAY

BULELAK (APD)	R-9
EMERALD VILLAGE	R-4
FILIPINAS VILLAGE	R-4
GUEVARRA COMPOUND	R-5
GUMAMELA	R-5
J.P. RIZAL	C-2
LA VISTA	R-1
LOYOLA GRAND VILLAS	R-1
MALAYA	R-4
MBLA COURT	R-4
MINAHAN INT. (APD)	R-9
PARKLAND SUBD.	R-2
PERPETUAL DRIVE	R-5
SAMPAGUITA VILLAGE	R-4
SAN DIEGO COMPOUND	R-4
SIASOCO COMPOUND	R-4
STA. TERESITA VILLAGE	R-4
SUNNY SQUARE	R-4
VALENTINO SUBD.	R-5
GOLDEN VALLEY SUBD.	R-2
NHA HOUSING	R-9

m

NANGKA

ANASTACIA VILLAGE	R-7
BAGONG SILANG	R-8
BALUBAD	R-9
FAIRLANE	R-5
J.P. RIZAL	C-4
J.B. COMPOUND	R-8
MABINI	R-8
MABUHAY	R-8
MAKABAYAN	R-8
MARIKINA GREEN HEIGHTS 3 & 4	R-6
MARIKINA GREENLAND I	R-5
MARIKINA VILLAGE	R-8
MARIKIT	R-8
MIRASOL	R-8
MIRAVARDE	R-6
MITHI	R-8
NHA HOUSING	R-9
PERMALINE COMPOUND	R-8
ST. BENEDICT	R-8
TIERRA VISTA	R-7
TWINRIVER 1&2	R-8
TWINVILLE (HOMESITE)	R-8

TAÑONG

A.BONIFACIO	C-3
COBARRUBIAS	R-5
GEN. JULIAN	R-5
LA VISTA	R-1
LOPEZ JAENA	R-4
LOYOLA GRAND VILLAS 1&2	R-1
MANGGAHAN	R-5
PROVIDENT VILLAGE	R-4
PROVIDENT VILLAGE (ST. MARY AVE. TO RIVERSIDE DRIVE)	C-4
TAÑONG-LANDLESS	R-8
TAVERA	R-5
TIPAN	R-5
TRIGUHAN	R-5

PARANG

A. DE GUZMAN (TO PARALUMAN PARANG BOUNDARY)	R-4
J. CRUZ	R-5
ANNADELS SUBD.	R-5
BAGONG SILANG	R-6
C.M. RECTO (M. TUAZON TO BALAGTAS)	I-1
C.M. RECTO (M. TUAZON TO PARALUMAN)	R-4
DEL PILAR	R-6
DIEGO SILANG	R-6
DOÑA AURORA	R-4

ECHOVILLE	R-8
E.RODRIGUEZ	R-5
EL ROSARIO VILLAGE	R-8
F. BALAGTAS	R-5
<i>(GEN. ORDOÑEZ TO C. M. RECTO)</i>	
G. DEL PILAR	R-6
<i>(GEN. ORDOÑEZ TO PARAISO)</i>	
G. DEL PILAR	C-3
<i>(PARAISO TO R. SOLIMAN)</i>	
GEN. MEÑEZ	R-2
GOMEZ	R-6
HERBOSA COMPOUND (RPD)	R-4
HOME POINT VILLAGE	R-7
J. LUNA	R-4
JEM SUBD.	R-6
JULIETA	R-8
LA COLINA	R-7
LA CONSOLACION VILLAGE	R-5
LAKANDULA	R-4
BG MOLINA	R-3
<i>(BANGKAAN TO BALAGTAS)</i>	
LAPU-LAPU	R-4
<i>(J. P. RIZAL TO BANGKAAN)</i>	
M.L. QUEZON	R-4
M.TUAZON	I-2
MAGSAYSAY	R-6
MANACOP	R-7
METEOR HOMES SUBD.	R-8
GEN. ORDOÑEZ	R-3
<i>(GEN. MEÑEZ TO BALAGTAS)</i>	
MONTEREY SUBD.	R-7
PALARIS	R-4
PANDAY PIRA	R-5
PARAISO	R-5
PARALUMAN	R-5
<i>(LAPU-LAPU TO A. DE GUZMAN)</i>	
PARNASO	R-5
P. PATERNO	R-5
PERMALINE COMPOUND	R-7
PILAPIL	R-4
PINGKIAN	R-4
R.PALMA	R-5
RAJAH MATANDA	R-5
RAJAH SOLIMAN	R-5
RIVERDALE SUBD.	R-7
SANTAN	I-3
SUMULONG	R-5
SUNNYVILLE 1&2	R-5
TANDANG SORA	R-3
TANGUILE	R-4
TWINRIVER SUBD.	R-8
VICTORIA COMPOUND	R-7
VICTORIA HILLS	R-8
VISTA NILA	R-8
ZAMORA	R-7
CHAMPACA	R-6
<i>(EL ROSARIO TO TANGUILE)</i>	
J. CRUZ	R-5

D. LOPEZ

R-5

MARIKINA HEIGHTS

LA MILAGROSA SUBD.	R-6
LIWASANG KALAYAAN	R-5
<i>(BAYAN-BAYANAN TO WEST DRIVE TO EAST DRIVE)</i>	
LIWASANG KALAYAAN	R-6
<i>(BAYAN-BAYANAN TO T. BUGALLON TO EAST DRIVE)</i>	
LOPE K. SANTOS	R-6
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	
MALIJAPO	R-7
MARIST ROAD	R-6
MARIST VILLAGE	R-6
GEN. ORDOÑEZ EAST	R-3
<i>(BAYAN-BAYANAN TO LAKANDULA)</i>	
GEN. ORDOÑEZ WEST	R-6
<i>(EAST DRIVE TO LAKANDULA)</i>	
NARRA	R-7
<i>(BAYAN-BAYANAN TO GEN. ORDOÑEZ WEST)</i>	
PALMERA HOMES	R-5
TANGUILE	R-6
<i>(APITONG TO BALAGTAS)</i>	
VILLA GRANDE DRIVE	R-6
WEST DRIVE	R-7
<i>(LIWASANG KALAYAAN TO NARRA)</i>	
WEST DRIVE	R-7
<i>(NARRA TO GEN. ORDOÑEZ)</i>	
APITONG	R-7
<i>(CHAMPAGNAT TO BALAGTAS)</i>	
BALAGTAS	R-5
<i>(NARRA TO GEN. ORDOÑEZ)</i>	
BALAGTAS (IND. SITE)	I-1
<i>(GEN. ORDOÑEZ TO TANGUILE)</i>	
BAYAN-BAYANAN AVENUE	C-1
<i>(CONCEPCION UNO TO BAYAN-BAYANAN EXT.)</i>	
BAYAN-BAYANAN EXT.	C-3
<i>(BAYAN-BAYANAN EXT. TO LIWASANG KALAYAAN)</i>	
BUGALLON	R-6
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	
CHAMPACA	R-6
CHAMPAGNAT	R-7
<i>(GEN. ORDOÑEZ WEST TO GEN. ORDOÑEZ EAST)</i>	
CHAMPAGNAT	R-3
<i>(GEN. ORDOÑEZ EAST TO APITONG)</i>	
DAO	R-7
<i>(BAYAN-BAYANAN TO WEST DRIVE)</i>	
DR. P. VALENZUELA	R-7
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	
EAST DRIVE	R-6
<i>(GEN. ORDOÑEZ TO TANGUILE)</i>	
EAST DRIVE	R-5
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	
IPIL ST.	R-4
<i>(KATIPUNAN TO CHAMPAGNAT)</i>	
IPIL ST.	R-7
<i>(KATIPUNAN TO DR. P. VALENZUELA)</i>	
KATIPUNAN	R-6
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	
LADISLAO DIWA	R-7
LAKANDULA	R-6
<i>(GEN. ORDOÑEZ TO LIWASANG KALAYAAN)</i>	

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CONCEPCION UNO

A.DE GUZMAN	R-5
ARANETA SUBD.	R-5
A.RODRIGUEZ SUBD.	R-5
BAGONG SILANG (SHOE)	R-5
BANGKAAN	R-4
BANTAYOG	R-5
BAYAN-BAYANAN AVENUE	C-1
BAYBAY	R-6
BENEDICTO COMPOUND	R-6
BETTER HOMES	R-5
BURGOS PANGILINAN	R-9
BUTIHIN	R-6
CANDAZO	R-4
CEPEDA	R-5
COL. DIVINO	R-4
CONCEPCION SUBD.	R-5
C. BAUTISTA	R-6
CRISTINA SUBD.	R-4
COUNTRY SIDE SUBD.	R-6
D. MARIANO	R-6
E. GONZALES	R-5
E. ESTAQUIO	R-6
E. MANALO AVE. (EXEQUIEL TO BAYAN-BAYANAN)	C-3
E. SANTOS STREET	R-4
EXEQUIEL	R-5
FAIRLANE SUBD.	R-5
FRIENDLY VILLAGE 1&2	R-6
F. TORRES	R-6
FARMERS 1	
G. CRUZ	R-6
GREEN HEIGHTS SUBD.	R-4
GSIS SUBD.	R-5
GOODRICH VILLAGE	R-6
GUISAMA	R-6
H. BAUTISTA	R-4
J. MOLINA (J.P. RIZAL TO KATIPUNAN)	R-4
J.P. RIZAL (MALANDAY TO BAYAN-BAYANAN)	C-2
J.P. RIZAL (BAYAN-BAYANAN TO FAIRLANE)	C-2
KALAW	R-5
KATIPUNAN	R-3
L. DE GUZMAN	R-5
LADISLAO DIWA	R-6
LAPU-LAPU (J.P. RIZAL TO BANGKAAN)	R-4
LIBIS	APD
MAJESTIC SUBD.	R-5
MARIKINA GREENHEIGHTS	R4
MARIKINA HOMES	R-5
ORO VISTA SUBD.	R-3
ROSITA VILLE	R-5
R. SANTOS	R-5

SAN ISIDRO SUBD. I	R-4
SAN ISIDRO SUBD. II	R-4
SIMEONA SUBD.	R-5
ST. CLAIRE SUBD. 1, 2 & 3	R-5
STA. TERESITA VILLAGE	R-5
STRIP 70 SUBD.	R-4
SUMMER HOMES	R-7
TEODORA PARK SUBD.	R-4
TORRES BUGALLON	R-6
TWINVILLE SUBD.	R-7
TIBAG	R-8
TINIO COMPOUND	R-5
WANAMAKER	R-5
VALLEY ROAD	R-5
GEN. ORDOÑEZ	R-3

CONCEPCION DOS

BONITA HOMES	R-4
CHAMPAGNAT AVE.	R-4
CONCEPCION REALTY	R-5
HACIENDA HEIGHTS	R-5
J.M. PANGANIBAN	R-5
KAGAHASAN	R-7
KATIPUNAN	R-4
LILAC	R-4
MAGAT SALAMAT	R-5
GEN. ORDOÑEZ	R-4
<i>(KATIPUNAN TO LILAC)</i>	
OLIVE	R-3
<i>(RUSSET TO LILAC)</i>	
PANORAMA	R-3
PIO DEL PILAR	R-6
PURPLE	R-5
RAINBOW	R-4
<i>(KATIPUNAN TO RUSSET)</i>	
RANCHO ESTATE I	R-4
RANCHO ESTATE II	R-4
RANCHO ESTATE III	R-4
RANCHO ESTATE IV	R-4
RIM VIEW PARK	R-4
RUSSET	R-4
SCARLET	R-5
SSS VILLAGE I	R-5
SSS VILLAGE II	R-5
SSS VILLAGE III	R-4
TAN	R-5
<i>(INTERIOR TANGERINE)</i>	
TECSON	R-4

TUMANA

EDGEWATER	R-9
DOÑA PETRA	R-9
AFP MUTUAL BENEFITS	R-7
HEART CENTER	R-9

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LOYOLA GRAND VILLAS	R-1
G. S. I. S.	R-9
WOODRIDGE EXECUTIVE VILLAGE	R-2
MALANDAY REALTY DEV. CORP.	R-2
LIBIS/OTHERS	R-9

SCHEDULE OF VALUES FOR BUILDING AND OTHER STRUCTURES

GENERAL PROVISIONS

A. ON BUILDING AND OTHER STRUCTURES

1. The fair and current market value of all buildings, other structures and improvements shall be computed on the basis of Reproduction Cost New (RCN). RCN less depreciation for old buildings and other structures.
2. Reproduction Cost New (RCN) shall be computed on the basis of graduated schedules of depreciation for building, other structures and improvements as prescribed by the Department of Finance.
3. The Schedule of Base Unit Values herein shall be controlling but when the buildings, other structures and improvements to be appraised are of the type not therein specified, the same shall be appraised at its current and fair market value independent of this schedule and shall be assessed for taxation purposes applying the prescribed assessment level for such class of property with due regard to its actual use.
4. The assessment level for buildings, other structures and improvements used exclusively for residential, commercial and industrial purposes shall be that as prescribed under Section 218, paragraphs (c) and (d) of R.A. No. 7160, except those that are actually, directly and exclusively used for commercial and industrial purposes, which shall be seventy percent (70%) and fifty percent (50%) respectively.

B. ON MACHINERIES AND OTHER EQUIPMENT

1. The fair market value of a brand-new machinery shall be its 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 reproduction cost. If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges at present site. The cost in foreign currency exchange rates as fixed by the Bangko Sentral ng Pilipinas.
2. For purposes of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five percent (5%) of its original cost or its replacement of 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 not less than twenty percent (20%) of such original, replacement, reproduction cost for so long as the machinery is useful and in operation.
3. Replacement or Reproduction Cost New (RCN) of the machinery shall be determined by dividing the dollar (\$) exchange rate to peso at the time of appraisal (present) by the dollar (\$) exchange rate to peso at the time of acquisition and multiplied by its acquisitions or original cost. The foreign currency rate shall be fixed by the Bangko Sentral ng Pilipinas.
4. The assessment level for machineries and other equipment for different classes, based on actual used, shall be those as prescribed in Section 218, paragraphs (c) and d of R.A. No.



7160, except those that area actually, directly and exclusively used for commercial and industrial purposes, which shall be seventy percent (70%) and fifty percent (50%), respectively.

APPRAISAL OF BUILDINGS

All improvements consisting of buildings and other structures shall be valued at its current and fair market value on the basis of the herein schedule of base unit construction cost of building per square meter. Building should be classified according to its use and construction characteristics and unit value established for its class and sub-class together with the set of addition and reduction adjustment factor:

A. The following kinds of buildings are hereby established:

1. Residential Condominium – individual ownership of a unit in a multi-unit structure (as an apartment building).
2. Commercial Condominium – joint control of unit affairs vested in two (2) or more other units (as in commercial building).
3. Hotel – a building with more than fifteen (15) sleeping rooms, usually occupied singly, where transients are provided with temporary lodging with or without meal and where no provisions for cooking in any individual suite.
4. Theater – building expressly designed where operas, motion pictures, etc. play, are presented.
 - 4a. Convention Hall – a large room for assembly, usually equipped with seats.
 - 4b. Auditorium – a room, hall, or building used for lectures, speeches, concert, etc.
 - 4c. Clubhouse – a place of business; hence, a firm or commercial establishment
5. Hospital – a building or institution where sick or injured persons are given medical or surgical care.
6. Apartment Building – designed for dwelling of four (4) or more families living independently of one another and doing their household chores independently in their particular premises with one (1) or more common entrance.
7. Office Building – a building mainly used for stores and/or offices.
8. Church – a building set apart for public, especially Christian worship.
9. Restaurant – as establishments where refreshments or meals may be procured by public; a public house for eating.
10. Funeral Parlor – a building pertaining to or befitting a funeral; a place where where funeral services are rendered.
11. School – a building or group of buildings in which a school is conducted.
12. One Family Dwelling – a detached building for exclusive use by one family.
13. Gasoline Station – a place for the sale of gasoline, oil, services, etc., for motor vehicles



14. Duplex Dwelling – a detached building designed for use by two (2) families living independently from each other.
15. Car Park Building – a building designed to keep motor vehicles; an area set aside for vehicles where it can be live temporarily.
16. Supermarket – a large food store in which shoppers serve themselves from open shelves and pay for their purchases at the exit.
 - 16.a Shopping Building – a building where variety of goods are offered for sale; usually a commercial complex.
17. Motel – a lodging house with garage composed of several independent living-sleeping quarters.
18. Accessoria or Row House – a one two-storey building divided into a row or independent units with independent entrance for each unit. (A three-storey of this type maybe classified as an apartment for appraisal purposes).
19. Cold Storage – a building designed for storage of perishable food, etc.
20. Gymnasium – a building containing appropriate space and equipment for various indoor sports activities associated with program of physical education an typically including spectator accommodations locker and shower rooms, a swimming pool offices and classrooms.
 - 20a. Recreational Building – building which houses any form of play, amusement or relaxation, used for this purpose, as games, sports, hobbies, reading, etc.
 - 20b. Cockpit – a place for cockfighting.
21. Boarding House (Dormitory) – a house containing (1) or more common sleeping rooms, accommodating several boarders with centralized toiled and bathroom and provided with lodging and meal for a fixed sum paid by the month or week, in accordance with previous arrangement.
 - 21.a Lodging House – a building containing not more than fifteen m(15) sleeping rooms with centralized toilet and bathroom where lodging provided with fixed compensation.
22. Hangar – a shed or other especially designed to house an aircraft.
23. Accessory Building – “as it implies”
24. Market – a building where goods and commodities especially provisions or live stocks are shown for sale, usually with stalls or booths for the various dealers.
25. Industrial Building – a building designed for people engaged in branch of trade, business, production, or manufacturer.
 - 25.a Factory – a building or collection of building usually with equipment and machineries for the manufacture of goods.
26. Warehouse – a building mainly used for deposit and storage of goods, ware, etc.
27. Open Shed – a large, strongly build, barnlike or hangarlike structure as for storage, with open front or sides.

28. Swimming Pool – an artificially created pool or tank, either indoors or outdoors, designed for swimming.
29. Commercial Complex Building – a combination of different kinds of buildings, construction design and uses integrated as a whole, where variety of goods, services and facilities for rent/sale are offered, such as shopping buildings, theaters, and recreational facilities. Example are the likes of SM Mega Mall, etc. For purposes of computation of the building cost (Current and Fair Market Value) determine the construction, designs and uses of each portion of the building and apply the established schedule of value for each use.
- B. The Following are the standard specifications in addition to structural specifications of buildings:
1. External Walls
 - a. On Concrete or hollow block (cement, ceramics, or adobe) mortar finishing painted with locally manufacture paints.
 - b. Double walled portion of tanguile or lauan plywood or its equivalent, painted or varnished with locally manufactured paints or varnish.
 2. Ceiling
 - a. Plain Concrete ceiling – painted with locally manufactured paints beneath concrete floors.
 - b. Beneath wooden floor or roof framing – tanguile or lauan plywood, painted with locally manufactured paints.
 3. Doors
 - a. Exterior – Tanguile, lauan or its equivalent ordinary finished panel.
 - b. Interior – Tanguile, or lauan plywood flush type.
 4. Windows
 - a. For type I, II, III - A building, simple design – steel – glass with iron grills.
 - b. For type III-B, III-C and III-D – wood – glass
 - c. For type III-E and III-F – wood capiz.
 5. Flooring
 - a. On Fill and slab floor-cement finish
 - b. For type II down to Type III-B – Kiln dried tanguile or lauan.
 - c. Other type – sun dried.
 6. Electrical Plumbing – Philippine made materials and fixtures.
 7. Toilet and Bath – “same as above fixtures”
 Waistcoating – 1.5 meters high, locally manufactured white tiles.
 Toilet and bath for the first sixty (60) square meters of floor area or for every two (2) bedrooms or more or less twelve (12) square meters each.

The assessment levels to be applied to the appraisal of buildings and other structures shall be that as fixed in the graduated levels under Section 218 pf Local Government Code.

SCHEDULE OF DEPRECIATION OF BUILDINGS AND OTHER STRUCTURES

	I-A	I-B	I-C	II-A	II-B	II-C	III-A-B	III-C-D	IV
1 st 5 Years	1.80%	2.00%	2.20%	2.40%	2.60%	3.00%	4.00%	4.00%	5.00%
2 nd 5 Years	1.40%	1.80%	2.00%	2.20%	2.30%	2.50%	3.50%	3.60%	4.00%
3 rd 5 Years	1.20%	1.50%	1.70%	2.00%	2.20%	2.50%	3.00%	3.20%	3.40%
4 th 5 Years	1.00%	1.20%	1.30%	1.70%	2.00%	2.00%	2.50%	3.00%	3.00%
After 20 Years	1.00%	1.00%	1.40%	1.60%	2.00%	2.00%	2.50%	2.50%	3.00%
Residual Value	40.00%	40.00%	37.00%	35.00%	30.00%	30.00%	28.00%	20.00%	15.50%

In excess of the above rate of annual depreciation, bigger rate may be granted for extra ordinary causes, if property presented and described as in the case of the following:

1. Damaged due to catastrophe (earthquake, fire, deluge)
2. Heavily damaged due to pest (termite, "anay", or pest)
3. Established defects construction
4. Obsolescence

SCHEDULE OF BASE UNIT CONSTRUCTION
FOR BUILDING AND ON THEIR IMPROVEMENT
IN PESOS PER SQUARE METER

TYPE	1 RESIDENTIAL CONDOMINIUM	2 COMMERCIAL CONDOMINIUM	3 HOTEL	4 THEATER CONVENTION HALL AUDITORIUM
IA	15500-16000	14200-14700	13700-14260	13200-13700
IB	14500-15000	13200-13700	12700-13200	12200-12700
IC	13500-14000	12200-12700	11700-12200	12200-12700
IIA	11500-12000	10200-10700	9700-10200	9200-9700
IIB	10500-11000	9200-9700	8700-9200	8200-8700
IIC	9500-10000	8200-8700	7700-8200	7200-7700

TYPE	HOSPITAL	6A APARTELE 6B APARTMENT BUILDING	7 OFFICE BLDG. 7A BANKS	8 CATHEDRAL 8A CHURCH 8B CHAPEL
IA	12700-1300	12200-12600	11800-12200	11400-12200
IB	11900-1230	11400-11800	11000-11400	10600-11000
IC	11100-11500	10500-11000	10200-10600	9800-10200
IIA	9200-9500	9000-9400	8700-9100	7900-5300
IIB	8300-8700	8200-8600	7900-8300	7100-7500
IIC	7500-7900	7400-7800	7100-7500	6800-6700

TYPE	9 RESTAURANT	10 FUNERAL PARLOR	11 SCHOOLS	12 ONE FAMILY DWELLING
IA	10700-11000	10500-10800	10100-10400	9700-10000
IB	9800-10500	9500-10000	9100-9500	8700-9000
IC	9400-9700	9100-9400	8700-9000	8300-8600
IIA	7800-8100	7300-7600	6900-7200	6000-7000
IIB	7400-7700	6600-6900	6200-6500	5900-6200
IIC	6600-7000	5900-6200	5500-5800	5200-5500
IIIA	5400-6000	4600-5200	3900-4300	3600-4000

TYPE	13 GASOLINE STATION	14 DUPLEX 14A TOWNHOUSE	15 CARPARK BLDG.	16 SUPERMARKET SHOPPING BLDG.
IA	9200-9500	8700-9100	9600-9000	8500-8900
IB	8500-8800	8000-8300	7900-8200	7800-8100
IC	7800-8000	7300-7600	7200-7500	7100-7400
IIA	6600-6900	5800-6100	5600-6000	5600-5900
IIB	5900-5200	5100-5400	4900-5200	4800-5300
IIC	5200-5500	4400-4700	4200-4500	4100-4600
IIIA		3500-3800		

TYPE	17 MOTEL	18 ACCESORIA ROW HOUSE	19 COLD STORAGE	20 GYMNASIUM 20A RECREATIONAL 20B COCKPIT
IA	8200-8500	8000-8400	7800-8100	7700-8000
IB	7500-7800	7300-7600	7100-7400	7000-7300
IC	6800-7100	6600-6900	6400-6700	6300-6600
IIA	5300-5500	5000-5300	4900-5200	4800-5100
IIB	4500-4900	4300-4600	4200-4500	4100-4400
IIC	3900-4200	3600-3900	3500-3800	3400-3700
IIIA	3000-3300	2900-3200		2700-3000

TYPE	21 BOARDING HOUSE 21A CONVENT 21B DORMITORY	22 HANGAR INDUSTRIAL BLDG.	22 ACCESORY BLDG. LAUNDRY GUARD HOUSE SERVANT'S QTR.	24 MARKET
IA	7300-7600	7200-7500	7100-7400	6700-7000
IB	6600-6900	6500-5800	6400-6700	6000-6300
IC	5900-6200	5800-6100	5700-6000	5300-5600
IIA	4400-4700	4300-4600	4200-4500	4100-4400
IIB	3700-4400	3600-3900	3500-3800	3600-3700
IIC	3000-3300	2900-2000	2800-2100	2900-3000
IIIA	2400-2700		2300-2600	2200-2500

TYPE	25 FACTORY	26 WAREHOUSE	27 OPEN SHED	28 SWIMMING POOL PER CU.M
IA	5900-6200	5700-6000	4600-4800	4700
IB	5200-5500	5000-5700	4000-4200	
IC	4500-4800	4300-4600	3500-3700	
IIA	3800-4100	3400-3700	2900-3100	
IIB	3200-4500	2800-3200	2400-2600	
IIC	2500-2800	2200-2400	1900-2100	
IIIA	1800-2100	1700-2000	1400-1700	

EX ITEMS AS COMPONENT PART OF THE BUILDING

- | | |
|--------------|------------------------|
| 1. CARPORT | 30% OF BASE UNIT VALUE |
| 2. MEZZANINE | 60% OF BASE UNIT VALUE |
| 3. PORCH | 40% OF BASE UNIT VALUE |
| 4. BALCONY | 45% OF BASE UNIT VALUE |
| 5. GARAGE | 48% OF BASE UNIT VALUE |
| 6. TERRACE | |

COVERED	35-40% OF BASE UNIT VALUE
OPEN	20-30% OF BASE UNIT VALUE
7. ROOF DECK	
COVERED	60% OF BASE UNIT VALUE
OPEN	30% OF BASE UNIT VALUE
8. BASEMENT	
RESIDENTIAL	70% OF BASE UNIT VALUE
HIGH RISE BLDG.	PLUS 20% OF BASE UNIT VALUE
9. PAVEMENT	
A. TENNIS COURT	P300-P600 PER SQ.M.
CONCRETE	
10cm.	P150 PER SQ.M.
15cm.	P210 PER SQ.M.
20cm.	P270 PER SQ.M.
ASPHALT	
1. COURSE	P140 PER SQ.M.
2. COURSE	P180 PER SQ.M.
3. COURSE	P240 PER SQ.M.
B. GOLF COURSE	P800,000 PER HOLE
10. FLOOR FINISHES	
A. MARBLE SLABS	P 600-P700 PER SQ.M.
B. MARBLE TILES	P 400-P500 PER SQ.M.
C. CRAZY CUT MARBLES	P 350 PER SQ.M.
D. GRANOLITHIC	P 250 PER SQ.M.
E. NARRA	P 300 PER SQ.M.
F. YACAL	P 300 PER SQ.M.
G. NARRA/FANCY WOOD TILES	P 300 PER SQ.M.
H. ORDINARY WOOD TILES	P 300 PER SQ.M.
I. VINYL TILES	P 250 PER SQ.M.
J. WASH-OUT PEBBLES	P 250 PER SQ.M.
K. LINGLAZED TILES	P 250 PER SQ.M.
L. VIGAN TIULES	P 200 PER SQ.M.
M. GRANITE TILES	P3,500 PER SQ.M.
11. WALLINGS	
A. USE THE SAME RATES FOR FLOOR FINISHES IN A,B,C, AND I AS INDICATED ABOVE	
B. DOUBLE WALLING (ORDINARY PLYWOOD)	P150 PER SQ.M.
C. DOUBLE WALLING (NARRA PANELLING)	P240 PER SQ. M.
D. GLAZED WHITE TILES	P240 PER SQ.M.
E. GLAZED COLOR TILES	P270 PER SQ.M.
F. FANCY TILES	P290 PER SQ.M.
G. SYNTHETIC RUBBLE	P160 PER SQ.M.
H. BRICKS	P240 PER SQ.M.
I. WALL PAPER	
LOCAL	P200 L.M.
IMPORTED	P300 L.M.
12. SPECIAL PANEL	
A. GLASS W/WOODEN FRAME	P400 PER SQ.M.

B. GLASS W/ALUMINUM FRAME	P500 PER SQ.M.
13. CEILING	
13.1 CONCRETE GUTTERS/STAINLESS	P500 PER LINEAR METER
13.2 ROOF TILES	5% OF BASE UNIT VALUE
14. FENCE	
A. WOOD	P150 PER SQ.M.
B. CONCRETE	
10CM THICK	P150 PER SQ.M.
15 CM THICK	P210 PER SQ.M.
20CM THICK	P270 PER SQ.M.
C. REINFORCED CONCRETE	P420 PER SQ.M.
D. STEEL GRILLS	P730 PER SQ.M.
E. INTERLINK WIRE	P100 PER SQ.M.
F. WALL ESCAPE	P500 PER SQ.M.
15. EXCESS HEIGHTS	
A. RESIDENTIAL AND COMMERCIAL	ADD 20% OF BASE VALUE FOR EVERY METER IN EXCESS OF THREE (3) METERS ADD 15% OF BASE VALUE FOR EVERY METER IN EXCESS OF 4.5 METERS
B. BODEGA AND FACTORY	ADD 15% OF BASE VALUE FOR EVERY METER IN EXCESS OF 4.5 METERS
16. EXTRA T&B – ORDINARY FINISH	P20,000.00/UNIT
17. FOUNDATION	150-300 X TOTAL FLOOR AREA OF 1 ST AND 2 ND FLOORS
18. PILES	400 PER LINEAR METER OF PILES DRIVEN
19. PAINTING	IF THE BUILDING IS NOT PAINTED DEDUCT 10% OF THE BASIC RATE
20. SECOND HAND MATERIALS	IF THE BUILDING HAS USED SECOND HAND MATERIALS DEDUCT 5-10%
21. CONSTRUCTION ADMINISTRATION	ADD 15% OF THE TOTAL ESTIMATED COST NEW (MARKET VALUE)
	FOR EVERY METER IN EXCESS OF THREE (3) METERS ADD 15% OF BASE VALUE FOR EVERY METER IN EXCESS OF 4.5 METERS

SECTION 9. RATE OF LEVY- There is hereby imposed a basic real property of tax of one and one half percent (1 ½%) on the assessed value of residential, commercial, industrial, and special real properties.

SECTION 10. ADDITIONAL LEVY ON REAL PROPERTY for the SPECIAL EDUCATIONAL FUND (SEF). There is hereby imposed an annual tax of one percent (1%) on the assessed value of the residential and non-residential property in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF).

SECTION 11. TAX ON IDLE LANDS- There is herein imposed an additional "ad valorem" tax on idle lands in the City of Marikina at the rate not exceeding FOUR PERCENT (4%) of the assessed value of the property which shall be in addition to the basic real property tax.

SECTION 12. COVERAGE:

For purposes of real property taxation, the term "idle lands" shall include the following:

- (i) Lands, other than agricultural, located in a city or municipality, 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.
- (ii) Regardless of land area, this shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax; Provided, however, that individual lots of such subdivisions the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.

SECTION 13. EXEMPTION FROM IDLE LANDS TAX- Owners of idle lands shall be exempted from payment of the additional levy for reason of *force majeure*, civil disturbance, natural calamity, or any cause or circumstance which physically or legally prevent the owners of the property or persons having legal interest therein from improving, utilizing, or cultivating the same.

SECTION 14. COLLECTION OF REAL PROPERTY TAX.

- a. Responsibility Center- The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided in this Code or any applicable laws shall be the responsibility of the City Treasurer.
- b. Date of Accrual Tax- The basic and additional real property taxes shall accrue on the first (1st) day of January and from the date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax. The same may, however, at the discretion of the taxpayer, be paid without penalty in four (4) equal installments, the first installment on or before March thirty-one (31); the second installment, on or before June thirty (30); the third installment, on or before September thirty (30); and the last installment, on or before December thirty-one (31).
- c. Collection of Basic and Additional Real Property Tax- The basic tax and the additional real property tax shall be collected together. In case only a portion of the tax is paid, such payment shall be divided proportionately and applied to both, accordingly, payments of real property taxes shall first be applied to prior years delinquencies, interest, and penalties, if any, and only after said delinquencies are settled shall tax payments be credited to the current period.
- d. Tax Discount for Prompt Payment- There is hereby granted a ten percent (10%) discount if the basic real property tax and the additional tax accruing to the Special Education Fund are paid on time in accordance with the prescribed schedule of payment as provided under item b).

- e. Interests on Unpaid Real Property Tax- Failure to pay the basic real property tax or any other tax levied under this Chapter upon the expiration of the periods provided in Item b), or when due, as the case may be, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or fraction thereof, until the delinquent tax shall have been fully paid: Provided, however, that in no case the total interest on the unpaid tax or portion thereof exceed eighteen (18) months.

SECTION 15. DISPOSITION OF PROCEEDS- The proceeds of the real property tax, including interest thereon, and proceeds for the use, lease or disposition, sale or redemption or property acquired at a public auction in accordance with the provision of this Chapter shall be distributed as follows:

- a) Metro Manila Development Authority Share-Five percent (5%) shall accrue to the general fund of the authority.
- b) City Share-Sixty Five percent (65%) shall accrue to the general fund of the City of Marikina.
- c) Barangay Share- Thirty Percent (30%) to be distributed among the component barangays of the City of Marikina in the following manner:

Fifty percent (50%) shall accrue to the barangay where the property is located;
Fifty percent (50%) shall accrue equally to all component barangays of this City.

The share of each barangay shall be released directly to the barangay treasurer on a quarterly basis within five (5) days after the end of each quarter, without need of any further action, and shall not be subject to any lien or hold back for whatever purpose.

The proceeds of the additional real property tax accruing to the Special Education Fund shall automatically be released to the City School Board of Marikina which shall be spent in accordance with Sec. 272 of the 1991 Local Government Code as follows:

The proceeds shall be allocated for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals and sports development as determined and approved by the Local School Board.

SECTION 16. COLLECTION REMEDIES- The collection of delinquent taxes under this Chapter shall be enforced by administrative action through levy on real property or by judicial action.

- a. **LEVY ON REAL PROPERTY-** The following procedures shall be followed in instituting a levy:

- (1) Whenever a taxpayer fails to pay the basic real property tax or any other tax levied under this Chapter after the expiration of the time required for payment, the real property subject to tax maybe levied upon through the issuance of a warrant on or before or simultaneously with the institution of the civil action before the proper court for the collection of the delinquent tax. When issuing a warrant of levy, the City Treasurer shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein the description of the property, the amount of tax due and the interest thereon. The warrant shall be mailed to or served upon the delinquent owner of the delinquent property or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property.
- (2) Copy of the warrant shall be furnished to the City Assessor and the Register of Deeds who shall annotate the levy on the tax declaration and on the certificate of title of the property, respectively.
- (3) A report on the levy shall be submitted to the City Mayor and *Sangguniang Panlungsod* within ten (10) days after receipt of warrant by the owner of the property or person having legal interest thereon.
- (4) Within thirty (30) days after service of warrant of levy, the City Treasurer shall advertise for sale or auction the property or a usable portion thereof as maybe necessary to satisfy the tax

delinquency and expenses of sales. The advertisement shall be effected by posting a notice at the main entrance of the City Hall building and in a publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in Marikina. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of the sale, the name of the owner of the real property or person having legal interest therein, and description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having a legal interest therein may stay the preceding by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the entrance of the City Hall building, or on the property to be sold or at any other place as specified in the notice of sale.

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

- (5) Within thirty (30) days after the sale, the City Treasurer shall make a report to the City Mayor and Sangguniang Panlungsod and which shall form part of their records. The City Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, description of the property sold, the amount of delinquent tax and interest thereon, expenses of the sale and a brief description of the proceedings.
- (6) Any excess over and above what is required to pay the entire obligation shall be remitted to the owner of the property or person having legal interest thereon.
- (7) Within one (1) year from the date of the annotation of the sale of the property at the proper registry, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property by paying to the City Treasurer the amount of the delinquent tax, including interest due thereon, and the expenses of sale plus interest of two percent (2%) per month on the purchase price from the date of sale to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the City Treasurer.

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

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

- (8) In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser said property, from lien of the delinquent tax, interest thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.
- (9) In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is insufficient to pay the real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government to satisfy the claim and within two (2) days thereafter shall make a report of his proceeding which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City Government 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 cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the City Government.

- (10) The shares of the barangays and the equivalent amount of additional taxes and interest due to the Local School Board shall be reimbursed by the City Government within one (1) month after the subject delinquent real property is forfeited in favor of the City Government.
 - (11) The City Government through an Ordinance may sell and dispose of the real property acquired under this section at public auction.
 - (12) Without prejudice to criminal prosecution under the revised Penal Code and other applicable law, the City Treasurer who fails to issue or execute the warrant of levy within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.
- b. **COLLECTION THROUGH JUDICIAL ACTION-** The City Government may likewise enforce collection of real property taxes by civil action in any court of competent jurisdiction. Pursuant to Section 280, Republic Act No. 7160, all court actions, criminal or civil, instituted at the instance of the City Treasurer or City Assessor shall be exempted from payment of court and sheriff fees.
 - c. **PERIODS WITHIN WHICH TO COLLECT REAL PROPERTY TAXES-** The City Government may enforce the collection of real property taxes and any other tax levied under this Chapter within five (5) years from the date they become due. No action for collection of tax whether administrative or judicial may be instituted after the expiration of such period. In case of fraud or intent to evade payment, 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.

SECTION 17. THE CITY BOARD OF ASSESSMENT APPEALS.

- a. Any owner or person having legal interest in the property who is not satisfied with the action of the City Assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeals to the City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose. The City Board of Assessment Appeals shall act on the appeal of the assessment in accordance with the provisions of Chapter 3, Book II, Title Two of the 1991 Local Government Code.

SECTION 18. ADMINISTRATIVE PROVISIONS ON THE APPRAISAL AND ASSESSMENT OF REAL PROPERTY

- a. **APPRAISAL OF REAL PROPERTY-** All property whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the City or in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment of real property pursuant to the provisions of the 1991 Local Government Code.
- b. **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 Marikina, or their duly authorized representatives, to prepare, or cause to be prepared and file with the City Assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the City Assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the City Assessor once every three (3) years during the period from January first (1st) to June thirtieth (30th) commencing from calendar year 1994.

For this purpose, the City Assessor shall use the standard form known as Sworn Declaration of Property Values prescribed by the Department of Finance. The procedures in filing and safe keeping thereof shall be in accordance with the guidelines issued by the said Department.

- c. ADMINISTRATIVE PENALTY- Failure to file required sworn declaration of property values on the prescribed period, a penalty of fifty pesos (P50.00) shall be imposed against the declarant for each and every tax declaration.
- d. DUTY OF PERSON ACQUIRING REAL PROPERTY OR MAKING IMPROVEMENTS THEREON
 - (1) It shall be the duty of any person, or his authorized representative, acquiring any real property situated in Marikina or making any improvement on the real property, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes first.
 - (2) In the case of houses, buildings, or other improvements acquired or newly constructed which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvements within sixty (60) days after: (1) the date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties; (2) the date of completion or occupancy of the newly constructed building, house, or improvement whichever comes first; and (3) the date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building, house, or other real property, whichever comes first.
 - (3) In the case of machinery, the sixty (60) day period for filing the required sworn declaration of real property values shall commence on the date of installation thereof. For this purpose, the City Assessor may secure certification from the City Engineer.
- e. DECLARATION OF REAL PROPERTY BY THE CITY ASSESSOR.
 - (1) When any person, natural or juridical, by whom real property is required to be declared refuses or fails for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of the defaulting owner, and shall assess the property for taxation in accordance with the provisions of this Article.
 - (2) No oath shall be required of a declaration thus made by the City assessor.
 - (3) No oath shall be required of a declaration thus made by the City Assessor.
- f. LISTING OF REAL PROPERTY IN THE ASSESSMENT ROLLS.
 - (1) The City Assessor shall prepare and maintain an assessment roll wherein all real properties shall be listed, whether taxable or exempt, located within the 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.
 - (2) The real property of a corporation, partnership or association shall be listed, valued and assessed in the manner as that of an individual.
- g. 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.
- h. NOTIFICATION OF TRANSFER OF REAL PROPERTY OWNERSHIP.

(1) 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.

(2) The notification shall include the copy of the mode of transfer, the description of the property alienated, the name and address of the transferee.

i. PREPARATION OF FAIR MARKET VALUE.

(1) Before any general revision of property assessment is made pursuant to the provisions of this Article, a schedule of fair market values shall be prepared by the City Assessor for the different classes of real property situated in the City for enactment into a separate Ordinance by the *Sangguniang Panlungsod*. The approved schedule of fair market values shall be published in a newspaper of general circulation in the City or posted in two other conspicuous public places therein.

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

j. AUTHORITY OF CITY ASSESSOR TO TAKE EVIDENCE- For the purpose of on which to base the market values of any real property, the City Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

k. AMENDMENT OF THE SCHEDULE OF FAIR MARKET VALUES - The City Assessor shall recommend to the *Sangguniang Panlungsod* amendments to correct errors of valuation in the schedule of fair market values. The *Sangguniang Panlungsod* shall act upon the recommendation within ninety (90) days from receipt hereof.

SECTION 19. SPECIAL PROVISIONS

a. The expenses incidental to the general revision of real property assessment shall be shared by the city government, the barangays and the Local School Board at the rate of their percentage sharing on the distribution of real property tax collections.

b. It shall be the duty of the Register of Deeds to require every person who shall present for registration a document of transfer. Alienation or encumbrance of real property, to accompany the same with a certificate to the effect that the real property subject to the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Register of Deeds to refuse the registration of the document.

Pursuant to Section 209 of the 1991 Local Government Code, the Register of Deeds shall likewise prepare and submit to the City Assessor, an abstract of his registry, which shall include brief but sufficient descriptions of properties entered therein, their present owners, and dates of their most recent transfer or alienation accompanied by copies of corresponding deed of sale, donation or partition or other forms of alienation.

c. The Register of Deeds and Notaries Public shall furnish the City Assessor with one (1) copy of every contract or instrument selling, transferring, or otherwise conveying, leasing, or mortgaging real property registered by, or acknowledged before them, within the first five (5) days of the succeeding month after thirty (30) days from the date of registration or acknowledgement.

d. Any public official or employee who may now or hereafter be required by law or regulation to issue any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance, to the City Assessor.

Said official shall likewise furnish the City Assessor with copies of the building floor plans and/or certificate of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but failing under the definition of the term machinery and the rules and guidelines issued by the Department of Finance.

- e. It shall be the duty of all Geodetics, Engineers, public or private to furnish, free of charge, the City Assessor with a white or blueprint copy of each or all approved originals of subdivision plans or maps of surveys executed by them within thirty (30) days from receipt of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.
- f. Insurance companies are hereby required to furnish the City Assessor copies of any contract or insurance policy on buildings, structures, improvements and machineries insured by them or other documents necessary for the assessment thereof.
- g. All real property assessment notices or owner's copies of tax declaration sent through the mails by the City Assessor shall be exempt from the payment of postal charges or fees.
- h. The new assessment levels, rates of levy, special levies on real property, and tax on idle land provided in this Code shall only apply after the effectivity of the general revision required under Section 219 of the 1991 Local Government Code.

SECTION 20. PENAL PROVISIONS

- a. 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 of 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 that willfully or negligently fails to collect the tax and institutes the necessary proceedings for the collection of the same.

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

- b. Any government official who intentionally and deliberately delays the assessment of real property from filing an 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 fine of not less than Five Hundred Pesos (P500.00), or both such imprisonment and fine, at the discretion of the court.
- c. The City Treasurer when failing to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Code and any other public official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than one thousand (P1,000.00) nor more than five thousand (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

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CHAPTER 3- TAX ON TRANSFER OF OWNERSHIP OF REAL PROPERTY

SECTION 21. IMPOSITION OF TAX- There is hereby imposed a tax at the rate of seventy five percent (75%) of one percent (1%) on the sale, donation, barter, or any mode of transferring ownership of title of real property within the territorial jurisdiction of Marikina based on the total consideration involved in the sale of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

SECTION 22. COVERAGE- Real property, for purposes of this tax, shall mean lands, buildings, improvements and machineries as covered and defined by Title Two, Book II of Republic Act No. 7160 which includes real property used for residential, commercial, industrial and special purpose. Real property exempt from real property taxes are included in this imposition except those covered by R.A. 6657 otherwise known as the Act on Comprehensive Agrarian Reform Program.

SECTION 23. ADMINISTRATIVE PROVISIONS- The Register of Deeds of Marikina shall, before registering any deed, require the presentation of evidence of payment. The City Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one in place thereof. Notary public shall furnish the City Treasurer with a copy of any deed transferring ownership or title to any real property located in Marikina within thirty (30) days from the date of notarization.

SECTION 24. TIME OF PAYMENT- It shall be the duty of the seller, donor, transferor, executor or administrator, to pay the tax herein imposed within sixty (60) days from the date execution of the deed as regard sale, barter, donation, or any other mode of transfer of ownership or from the date of the decedent's death in the case of transfer by succession.

CHAPTER 4- TAX ON BUSINESS

SECTION 25. IMPOSITION OF BUSINESS TAX- There is hereby levied an annual tax on business mentioned in this Chapter of rates prescribed herein.

- a. On manufacturers, assemblers, re-packers, processors, brewer, distillers rectifiers and compounder of liquor distilled spirit and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:

Gross Sales/Receipts For the preceding Calendar Year:	Amount of Tax per Annum
Less than P10, 000.00	P 181.50
P 10, 000.00 or more but less than	P 242.00
P 15, 000.00 or more but less than	P 332.20
P 20, 000.00 or more but less than	P 484.00
P 30, 000.00 or more but less than	P 726.00
P 40, 000.00 or more but less than	P 907.50
P 50, 000.00 or more but less than	P 1,452.00
P 75, 000.00 or more but less than	P 1,815.00
P 100,000.00 or more but less than	P 2,420.00
P 150,000.00 or more but less than	P 3,025.00
P 200,000.00 or more but less than	P 4,235.00
P 300,000.00 or more but less than	P 6,050.00
P 500,000.00 or more but less than	P 8,800.00
P 750,000.00 or more but less than	P 11,000.00
P 1,000,000.00 or more but less than	P 15,125.00
P 2,000,000.00 or more but less than	P 18,150.00
P 3,000,000.00 or more but less than	P 21,780.00

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P 4,000,000.00	or more but less than	P 5,000,000.00	P 25,410.00
P 5,000,000.00	or more but less than	P 6,500,000.00	P 26,812.50
P 6,500,000.00	or more		41 ¼ % of 1%

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquor, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated in paragraph (C) of this Section.

- *The rates herein shall be increased by 10% every five (5) years thereafter*

b. On wholesalers, distributors, dealers in any article of commerce of whatever kind or nature in accordance with the following schedule:

Gross Sales/Receipts for the Preceding Calendar Year:	Amount of Tax per Annum
Less than P1,000.00	P 19.80
P 1,000.00 or more but less than P 2,000.00	P 36.30
P 2,000.00 or more but less than P 3,000.00	P 55.00
P 3,000.00 or more but less than P 4,000.00	P 79.20
P 4,000.00 or more but less than P 5,000.00	P 110.00
P 5,000.00 or more but less than P 6,000.00	P 133.10
P 6,000.00 or more but less than P 7,000.00	P 157.30
P 7,000.00 or more but less than P 8,000.00	P 181.50
P 8,000.00 or more but less than P 10,000.00	P 205.70
P 10,000.00 or more but less than P 15,000.00	P 242.00
P 15,000.00 or more but less than P 20,000.00	P 302.50
P 20,000.00 or more but less than P 30,000.00	P 363.00
P 30,000.00 or more but less than P 40,000.00	P 484.00
P 40,000.00 or more but less than P 50,000.00	P 726.00
P 50,000.00 or more but less than P 75,000.00	P 1,089.00
P 75,000.00 or more but less than P 100,000.00	P 1,452.00
P 100,000.00 or more but less than P 150,000.00	P 2,057.00
P 150,000.00 or more but less than P 200,000.00	P 2,662.00
P 200,000.00 or more but less than P 300,000.00	P 3,630.00
P 300,000.00 or more but less than P 500,000.00	P 4,840.00
P 500,000.00 or more but less than P 750,000.00	P 7,260.00
P 750,000.00 or more but less than P 1,000,000.00	P 9,680.00
P 1,000,000.00 or more but less than P 2,000,000.00	P 11,000.00
P 2,000,000.00 or more	55% of 1%

- *The rates herein shall be increased by 50% as allowed under Section 151 of the Local Government Code to be imposed on a staggered basis of 10% every five (5) years until its full implementation*

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

- c. On exporters and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder shall be the rate of one half (1/2) of the rates prescribed under Subsections a), b) and d) of this Section:
 1. Rice and Corn;
 2. Wheat or cassava flour, meat, dairy products, locally manufactured processed or preserved food, sugar, salt and other agricultural, marine, and fresh water products, whether in their original state or not;
 3. Cooking oil and cooking gas (LPG / Kerosene);
 4. Laundry soap, detergents, and medicine;

5. Agricultural implements, equipment and post harvest facilities, fertilizers, pesticides, insecticides, herbicides, and other farm inputs;
6. Poultry feeds and other animal feeds;
7. School supplies; and
8. Cements.

Taxpayers dealing in essential and non-essential commodities or both, shall present their separate books of accounts for essential and non-essential items for verification when paying taxes and/or fees; provided that, when the sales are not made separate or segregated in their books of accounts, the sales shall be treated as sales for non-essential commodities.

d. On retailers:

<u>From Sales/Receipts for the</u>	<u>Rate of Tax per Annum Preceding Calendar Year</u>
First P400,000.00 or less	2.2%
In excess of P400,000.00	1.1%

- The rates herein shall be increased by 50% as allowed under Section 151 of the Local Government Code to be imposed on a staggered basis of 10% every five (5) years until its full implementation

The rate of (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (Php400,000.00), while the rate of (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (Php400,000.00)

We assessed retailers in business establishments such as, general merchandise (non-essential/essential), trading, junkshop and sari-sari store based on the above mentioned existing rates and in conformity with the provision of the Local Government Code.

Provided however, that barangays shall have exclusive power to levy taxes on "Sari-Sari" store as provided under Section 152 hereof, on gross sales or receipts of the proceeding calendar year of Fifty Thousand Pesos (Php 50,000.00) or less, in the case of cities, except those selling cigarettes, liquor and soft drinks, which shall remain to be under the jurisdiction of the City- Business Permits and Licensing Office (BPLO).

e. Exporters/Importers

Importers or exporters shall be taxed either under manufacturer, contractor, retailer or wholesaler, depending on how the business is conduct or operated as provided in the Code.

f. On contractors and other independent contractors in accordance with the following schedule:

<u>From Sales/Receipts</u>	<u>Amount of Tax per annum For the Preceding Calendar Year</u>
Less than P 5,000	P 30.25
P 5,000.00 or more but less than P 10,000.00	P 67.76
P 10,000.00 or more but less than P 15,000.00	P 114.95
P 15,000.00 or more but less than P 20,000.00	P 181.50
P 20,000.00 or more but less than P 30,000.00	P 302.50
P 30,000.00 or more but less than P 40,000.00	P 423.50
P 40,000.00 or more but less than P 50,000.00	P 605.00
P 50,000.00 or more but less than P 75,000.00	P 968.00
P 75,000.00 or more but less than P 100,000.00	P 1,452.00
P 100,000.00 or more but less than P 150,000.00	P 2,178.00
P 150,000.00 or more but less than P 200,000.00	P 2,904.00
P 200,000.00 or more but less than P 250,000.00	P 3,993.00
P 250,000.00 or more but less than P 300,000.00	P 5,082.00
P 300,000.00 or more but less than P 400,000.00	P 6,776.00
P 400,000.00 or more but less than P 500,000.00	P 9,075.00

P 500,000.00 or more but less than P 750,000.00	P 10,175.00
P 750,000.00 or more but less than P 1,000,000.00	P 11,275.00
P 1,000,000.00 or more but less than P 2,000,000.00	P 12,650.00
Over P 2,000,000.00	55% of 1% +12,650.00

- *The rates herein shall be increased by 10% every five (5) years thereafter*

- g. On Banks and other financial institutions which include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities, including pre-need companies and foreign exchange shall be taxed at the rate of fifty percent (50%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property insurance premium.

Gross Sales/Receipts for the Preceding Calendar Year	55% of 1%
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- h. On any other business not otherwise specified in the preceding paragraphs, the rate of tax shall be two percent (2%) of the gross sales or receipts of the preceding calendar year. Following are certain business establishments subject to two percent (2%) tax:

Gross Sales/Receipts for the Preceding Calendar Year	2.20%
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- *The rates herein shall be increased by 50% as allowed under Section 151 of the Local Government Code to be imposed on a staggered basis of 10% every five (5) years until its full implementation*

- a. Owners or operators of amusement/Vending Devices
1. jukebox machine & videoke machine
 2. machine or apparatus for visual entertainment(video, computer games & the like)
 3. apparatus for weighing persons
 4. machine for dispensing or vending soft drinks and other articles
 5. machine or apparatus for printing letters or numbers
 6. device for vending games of skill or amusement
 7. card/coin-operated amusement machine or apparatus
- b. Owners or operators of Amusement Places / Betting Places
1. night and day clubs
 2. night clubs or days clubs
 3. social clubs and associations which operate/engage in any business activity
 4. super clubs, cocktail lounges or bars, beer gardens, pub houses, disco houses and other similar establishments
 5. cabarets, dance halls, or dancing pavilions
 6. skating rinks
 7. bath houses, resorts, and the like
 8. swimming pools only
 9. steam baths and other similar establishments
 10. billiards and pool halls
 11. circuses, carnivals, and the like
 12. side shows
 13. bowling alleys
 14. merry-go-round, roller coasters, ferris wheels, swings, shooting galleries or similar contrivances
 15. theaters and cinema houses

16. boxing stadia, auditoriums, gymnasiums, concert or similar halls or similar contrivances
 17. Boxing, wrestling, or martial arts contest
 18. race tracks for conducting horse races
 19. race tracks for conducting dog races
 20. cockpits
 21. gun clubs
 22. judo-karate clubs
 23. pelota/squash courts
 24. tennis courts / badminton courts
 25. off-track, off fronton betting stations
 26. Lotto Outlets and the like
 27. Online Gaming
 28. Jai-alai
- c. Owners or operators of Educational, Life and/or Memorial Plans
 - d. Owners or operators of stock markets
 - e. Owners or operators boarding houses
 - f. Owners or operators of golf links
 - g. Owners or operators of polo grounds
 - h. Owners or operators of driving ranges
 - i. Owners or operators of cemeteries and memorial parks
 - j. Owners or operators of fishponds, fishpens, or fish breeding grounds
 - k. Owners or operators of rice or corn mills mainly for other people
 - l. Owners or operators of cold storage and refrigeration cases
 - m. Owners or operators of lumber yards
 - n. Owners or operators of nursery, vocational and other schools
- (Except private schools duly accredited with the DepEd and Registered with the Securities and Exchange Commission (SEC) as non-stock and non-profit are exempted)
- o. Owners or operators of dancing, schools, driving schools, speed reading, EDP, Judo-Karate, etc.
 - p. Owners or operators of car exchange on consignment basis only
 - q. Owners or operators of storages of flammable, combustible, or explosive substances
 - r. Owners or operators of cafes, cafeteria, ice cream, and other refreshment parlors, restaurant, soda fountain bars, carinderia, and food caterer
 - s. Real estate dealers: subdivision operators; lessor or sub-lessor of real estate including apartelle, apartment, lodging house, pension inns, condominium, house for lease, building for lease, rooms for rent, stall for rent, space for rent and lot for rent
 - t. Owners or operators of private markets, shopping centers

SECTION 26. PAYMENT OF TAX. The tax shall be paid to the City Treasurer or his duly authorized deputies before any business herein specified can be lawfully began and pursued and said tax shall be reckoned from the beginning of the calendar quarter. When the business is abandoned, the tax shall not be exacted for a period longer than the current quarter and business activity is abandoned, no refund of the tax corresponding to the unexpired quarters shall be made.

SECTION 27. REQUIREMENTS

a. **SECURING OF PERMIT.** Any person who shall establish or operate any business, trade, or activity within Marikina shall first obtain the necessary permit from the Business Permits and Licensing Office and shall pay the corresponding tax imposed in this Section.

a.1 NEW BUSINESS

- * Zoning Clearance
- * DTI/SEC Registration
- * Barangay Clearance
- * Homeowners Clearance
- * Community Tax Certificate

- * Occupancy Permit/Change of Use Certificate
- * Fire Inspection Certificate
- * Sanitary Permit
- * Photos of Establishment (showing signboard and sidewalk)
- * CEMO Certificate
- * SSS Clearance (Registration)
- * Occupational Permit
- * Photocopy of Lessor's Permit & Contract of Lease
- * Certificate of Authority from SEC (Lending Businesses)
- * Other (National Requirements)
 - DOT Accreditation (Travel & Tours Agency)
 - DOLE Registration (Manpower Services / Recruitment Agency)

a.2 RENEWAL OF BUSINESS

- * Current Barangay Clearance
 - * Prior Year's Business Permit/License
 - * Prior Year's O.R.
 - * Quarterly VAT/Monthly Tax Percentage/ITR/Financial Statement
 - * Sanitary Permit
 - * Engineering Inspection Certificate
 - * Fire Inspection Certificate
 - * CEMO Certificate
 - * BIR Annual Registration
 - * Valid SSS Clearance
 - * PAG-IBIG Membership
 - * CONTRACT OF LEASE and Lessor's Permit
 - * Others (National Government Requirements)
 - * MVCCI Registration
 - * ICAM/MTCAM Registration
 - * Meat Inspection Certificate
- b. POSTING OF OFFICIAL RECEIPT. Every person issued an official receipt for the conduct of business of undertaking shall keep the same conspicuously posted in plain view at the place where the business or undertaking is conducted. If he has no fixed place of business or office, he shall keep the official receipt or copy thereof in his person.
- c. TRANSFER OF BUSINESS. Any business for which the tax has been paid may be transferred and continued in any other place within the territorial limits of Marikina without the payment of an additional tax during the period for which the payment has been made.
- d. DEATH OF LICENSEE. When any individual paying a business tax dies and the business is continued by a person interested in his estate no additional payment shall be required for the residue of the term for which the tax was paid.
- d.1 Authenticated / Certified True Copy of Death Certificate
 - d.2 Extra Judicial Settlement of Estate (Notarized)
 - d.3 Official Receipt (latest-fully paid)
 - d.4 Payment Record (Certified True Copy)
- e. ISSUANCE OF SALES INVOICES OR RECEIPTS. All persons subject the business tax shall prepare and issue sales or commercial invoices or receipts in accordance with the requirements of the Bureau of Internal Revenue (BIR).
- f. SUBMISSION OF SWORN STATEMENT. Any person engaged in a business shall within the first twenty (20) days of January of each year submit a sworn statement of his gross sales and/or receipts for the preceding calendar year.

- g. INITIAL TAX ON NEWLY ESTABLISHED BUSINESS. In the case of a newly started business, the initial tax for the year shall be twenty five percent (25%) of one percent (1%) of the capital investment or paid up capital.

SECTION 28. TIME OF PAYMENT. All taxes, fees and charges on business shall be paid within the first twenty (20) days of January and each subsequent quarter.

SECTION 29. PAYMENT OF TAXES FOR SEVERAL BUSINESSES

- a. The tax shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and some line of business does not become exempt by being conducted with some other business for which tax has been paid.
- b. Where a person conducts or operates two or more related business in the same place mentioned in Section 19 a), b), c), d), f), g), and h), which are subject to the same rate of tax, the computation of the tax, shall be based on the combined total sales of the said two (2) or more related businesses.

SECTION 30. SURCHARGES AND INTEREST ON UNPAID TAXES, FEES, OR CHARGES.

There is hereby imposed a surcharge of twenty-five percent (25%) of the amount of taxes, fees, or charges not paid on time and an interest of Two Percent (2%) per month of unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion exceed thirty six (36) months.

SECTION 31. SITUS OF THE TAX.

All business establishments, factories, assembly plants, plantations, farms and project offices which are found in Marikina shall be subject to the following sales allocations and situs of tax:

- a. Thirty percent (30%) of all sales or receipts recorded in the principal office shall be taxable by the locality where it is located while seventy (70%) percent thereof shall be taxable by the locality where the factory, plant, plantation, farm or project is actually located.
- b. In case the production of finished goods and services is not completely done in Marikina, the seventy percent (70%) sales allocation shall be prorated based on the cost of inputs and final sales allocation agreed upon between and among the representative of the principal office of the producer or contractor and the local government units where the factories, plants, farms or project offices are located.
- c. In cases the production of finished goods require the use of factory in Marikina and plantation elsewhere or vice-versa, the seventy percent (70%) of sales allocations shall be divided as follows:
 - 1) Sixty percent (60%) where the factory is located, and
 - 2) Forty percent (40%) where the plantation is located

SECTION 32. RETIREMENT OF BUSINESS- Any person who discontinues or closes his business operations shall within twenty (20) days upon closure of the business apply for the retirement/surrender of his permit to the BPLO in prescribed form. No business shall be retired or terminated unless all the past and current year shall be presented to the BPLO and the corresponding taxes shall be collected.

CHAPTER 5. TAX ON BUSINESS OF PRINTING AND PUBLICATION

SECTION 33. IMPOSITION OF TAX- Any person engaged in the business of printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of

similar nature, shall pay a tax of Fifty Five Percent (55%) of one percent (1%) of the gross receipts derived from the operation of the business for the preceding calendar year.

Presumptive Income Level – In determining the basis of collecting the tax imposed under this Article and to arrive at the correct amount of tax due thereon, in the absence of a duly certified and declared gross receipts, the Business Permit & Licensing Office is authorized to apply the Presumptive Income Level to approximate the gross receipts of each business classification by an estimated earnings per day multiplied by 360 days, and multiplied by the rate of tax.

SECTION 34. EXEMPTION- The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed. For this purpose, the taxpayer shall submit a certificate of exemption issued by the Local School Board.

SECTION 35. TIME OF PAYMENT- The tax shall be due and payable in full to the City Treasurer on or before the twentieth (20th) day of January of each year or in four (4) equal installments payable within the twentieth (20th) day of the first (1st) month of each quarter.

CHAPTER 6. FRANCHISE TAX

SECTION 36. IMPOSITION TAX- A franchise tax of Seventy Five Percent (75%) of one percent (1%) the gross annual receipts, which shall include both cash sales on account realized during the preceding calendar year within the City, shall be collected on any person operating a business enjoying a franchise. The term business enjoying franchise shall not include holders of public utility vehicles for the reason that such certificates are not considered as franchise.

In the case of newly started business under this section, the tax shall be One Twentieth (1/20) of One Percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the receipt for the preceding calendar year or any fraction thereof, as provided in this section.

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

- a. In the locality where the principal office of the business is located, the paid-up capital stated in the articles of incorporation, in case of corporations, or in any similar document in case of other types of business organizations or enterprises, shall be considered as the capital investment.
- b. Where there is a branch or sales office which commences business operations during the same year as the principal office but which is located in another municipality or city, the paid-up capital referred to above shall be reduced by the amount of the capital investments made for the said branch or sales office.
- c. Where the newly stated business is a branch or sales office commencing business operations at a year later than of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

SECTION 37. COVERAGE- The following establishments shall be subject to this levy and other city regulatory measures:

- a. All business enjoying a franchise either granted by the Congress of the Philippines, national franchising offices, of the *Sangguniang Panlungsod* when operating within the territorial jurisdiction of Marikina shall be subject to the levy and other City regulatory measures.
- b. All government-owned-or-controlled corporations engaged in public utility, public service and regulated amusements operating in Marikina.
- c. Any activity which the City Government is authorized by law to provide, establish, maintain, operate or grant establishments in operation thereof through franchise to private

persons such as but not limited to communication and transportation facilities, pay parking spaces, public transportation terminals, stalled vehicles towing and impounding services, toll roads, public corral, municipal pound, slaughter houses, livestock markets, public markets, talipapa, electric supply generation and distribution, public cemeteries, sewerage system, waste collection and disposal and other similar public utility.

SECTION 38. SITUS OF THE TAX

- a. All income / franchise income realized from the operation in Marikina of any establishment the franchisor and franchisee shall be taxable by the City at the rate provided herein regardless of where it is recorded.
- b. Those with branches, outlets, warehouse, plants and factories in Marikina but whose goods and services are sold and recorded outside the City shall allocate seventy percent (70%) of the total receipt as taxable by Marikina.

SECTION 39. ADMINISTRATIVE PROVISIONS- any franchise holder who intends to operate his business in Marikina shall file and supplication with the office of the City Mayor and the City Administrator and attaching the following documents/information:

- a. Copy of the franchise, contract agreement, retailer franchise agreement.
- b. Certificate of registration from the Securities and Exchange Commission.
- c. Current year plan of operation in the City.
- d. Last year's gross receipt from operation in the City, if applicable.

SECTION 40. TIME OF PAYMENT- The tax shall be paid to the City Treasurer within the first twenty (20) days of January, or of each subsequent quarter.

CHAPTER 7. TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES

SECTION 41. IMPOSITION OF TAX- A tax of Eleven Percent (11%) of the fair market value in the locality per cubic meter or ordinary stones, sand, gravel, earth and other quarry resources, such as but not limited to marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from public lands or from the bed of seas, lakes, rivers, streams, creeks, and other public waters within this city.

The corresponding permit to extract the above-mentioned quarry resources shall be issued exclusively by the Office of the City Mayor. No renewal or corresponding permit shall be issued for the current year unless proof of the payment of this tax is first presented.

SECTION 42. TIME OF PAYMENT- The tax shall be paid before the quarry resources are moved out from the place where they are extracted.

SECTION 43. DISTRIBUTION OF PROCEEDS- The proceeds of the tax on quarry resources shall be distributed as follows:

- a. Sixty percent (60%) to the City.
- b. Forty percent (40%) to the barangay from where the quarry resources are extracted.

CHAPTER 8. AMUSEMENT TAX ON ADMISSION FEES

SECTION 44. IMPOSITION OF TAX- An amusement tax shall be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at a rate of Ten Percent (10%) of the gross receipt from admission fees. 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.

- a. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations except, pop, rock or similar concerts shall be exempted from the payment of amusement tax, subject to be guidelines issued by the DOF.
- b. For the purpose of collecting this tax, the proprietor, lessee or operator concerned shall be issued by the city treasurer a separate color coded admission ticket to be patrons or customers numbered ticket a tub subject to inspection and audit by municipal treasurer or his duly authorized agent.

SECTION 45. PAYMENT OF TAX- The tax shall be due and payable within the first twenty (20) days of the month following that for which it is due by the proprietor, 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.

SECTION 46. ADMINISTRATIVE PROVISIONS

- a. Provision on administrative ticket- The proprietor, lessee or operator of amusement place where fees are required to be paid for admission, shall provide himself the admission tickets which shall evidence payment of fees. The tickets shall be serially numbered and shall indicate the name of the place of amusement, the admission fee and the amount of tax. Serial number be printed on both ends of tickets such that when delivered into two (2) upon being presented for admission, the serial number shall appear on both parts. Registered admission tickets wherein the amusement taxes are printed or included in the price thereof shall not be used for show which have been or are granted tax exemption, otherwise the proprietor of the amusement place or the sponsor of the show shall remit or pay the corresponding tax collected to the City Treasurer as if no exemption has been granted.
- b. Manner of disposing the admission tickets- The gatekeepers shall drop one-half (1/2) of the torn ticket in a locked box and the other half should be returned to the customer. The box shall only be opened in the presence of a representative from the office of the City Treasurer. Under no circumstances shall the recycling of tickets be allowed by the owner, proprietor or lessor of amusement places. Any ticket found to have been recycled or re-used shall subject the operator, owner or lessor of amusement places to the penalties prescribed under this Article.
- c. Registration of admission ticket- The proprietors, lessees or operators of amusement places shall register their admission tickets to the Office of the City Treasurer before selling the same to the public. The proprietors, lessees or operators of the stock tickets, indicating the total number of registered tickets and the serial number of tickets sold from day to day. It shall be unlawful for any proprietor, lessee or operator of an amusement place to keep any unregistered ticket in his amusement place. In cases of premier exhibition of films, road shows or similar shows, where admission price is increased, separate sets of tickets shall be registered and used therefore. Separate sets of tickets without the amusement tax printed or included in the price shall also be registered in the case of tax exempted shows.
- d. Authority to Inspect- The City Mayor and City Treasurer or their duly authorized representatives shall be allowed to inspect ticket dispenser machines or to verify whether the tickets are registered or not. They are also authorized to confiscate any unregistered and/or recycled tickets.
- e. Other entertainment places- Entertainment places which do not issue admission tickets but require admission fees from their customers shall be charged the same tax rates based on their gross receipts on admission fees.

CHAPTER 9. PROFESSIONAL TAX

SECTION 47. IMPOSITION OF TAX- Every person engaged in the exercise or practice of his profession within the city requiring government examination shall pay an annual Professional Tax of Three Hundred Pesos (P300.00), regardless of the location of his principal office; provided, however, that such persons who has paid the corresponding annual professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any national or local tax, license or fee, for the practice of such profession.

In addition, it is worth mentioning that professionals, who are paying the professional tax like doctors and dentists, may be considered exempt from the Mayor's Permit fee. However, if they maintain a clinic the operation of such clinic shall be subject to the payment of Mayor's permit fee, the business tax based on gross receipts, as well as the regulatory fees or service charges imposed under a duly enacted tax ordinance of the City.

(***Professionals, like doctors and dentists, who pay professional tax are exempted from payment of Mayor's permit fee. However, if the professional maintains a clinic, the operation of such clinic shall be subject to the payment of Mayor's permit fee. The business tax based on gross receipts, as well as the regulatory fees or service charges shall be based on applicable provision of this Code.

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.

SECTION 48. TIME OF PAYMENT- 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.

SECTION 49. ADMINISTRATIVE PROVISIONS

- a. 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. The professionals subject to tax herein imposed are only those who have passed the bar examinations, or any board or other examinations conducted by Professional Regulation Commission (PRC). For example, a lawyer who is also a Certified Public Accountant (CPA) must pay the professional tax imposed on lawyers and that fixed for CPAs, if he is to practice both professions.
- c. For the purpose of collecting the tax, the city treasurer or his duly authorized representative shall require from such professionals their current annual registration cards for the current year.
- d. Every individual, association, partnership, and corporation within the territorial jurisdiction of Marikina shall prepare and submit a certified list of professionals, under their employ to the City Treasurer on or before the last day of March of every year.

Such list of professionals shall include the following information:

Name of Professional;

- 1) Profession
- 2) Amount of tax paid;

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- 3) Date and number of official receipt;
- 4) Year covered
- 5) Place of payment

SECTION 50. EXEMPTION- Professionals exclusively employed in the government shall be exempt from the payment of this tax.

CHAPTER 10. ANNUAL FIXED TAX ON DELIVERY AND SERVICE MOTOR VEHICLES MANUFACTURERS OR PRODUCERS, WHOLESALERS OR DEALERS OR RETAILERS OF CERTAIN PRODUCTS

SECTION 51. IMPOSITION OF TAX- An annual fixed tax of Five Hundred Fifty Pesos (P550.00) shall be paid for every truck, van or any motor vehicles used by manufacturers, producers, wholesalers, dealers or retailers in the delivery of distribution of distilled spirits, fermented liquors, softdrinks, cigars and cigarettes, and other products which may hereafter be determined by the sanggunian to sales outlets, or consumers, whether directly or indirectly within the City.

SECTION 52. PAYMENT OF TAX- The tax prescribed herein shall be paid to the City Treasurer or his duly authorized deputies on or before the twentieth (20th) day of January each year. In case of new delivery vans or trucks entering into or used in the business after January 31, the applicable tax shall be prorated by the quarter.

CHAPTER 11. TAX ON TRANSPORTATION BUSINESS

SECTION 53. IMPOSITION OF TAX- Operators of motor vehicles for hire with garage or terminal in Marikina shall pay an annual fixed tax based on the following:

- a) Buses, Cargo Trucks Vans and Shuttle, FX.....P600.00 per unit
- b) Taxis.....P300.00 per unit
- c) Jeepneys.....P150.00 per unit
- d) Other vehicles for hire.....P150.00 per unit

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

SECTION 54. PAYMENT OF TAX- Owners and operators of motor vehicles for hire shall pay the corresponding tax within the first twenty (20) days of January. Any person who just started the business shall pay the tax within the first twenty (20) days of the month when he actually operated the business.

SECTION 55. All Business Regulatory and/or Administrative Fees, Taxes and Fees imposed for traffic violations shall be in accordance with the Traffic Management Code of Marikina (Ordinance No. 133, Series of 2006)

REGULATORY AND SERVICE FEES

CHAPTER 12. FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

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SECTION 56. RATE OF FEE. A fee of Two Hundred Pesos (P200.00) per device shall be imposed and collected for the sealing and licensing of weights and measures used by businesses within the City.

SECTION 57. TIME OF PAYMENT.

The fees herein imposed shall be paid and collected by the City Treasurer upon the sealing of licensing of the before the anniversary date thereof. The Official Receipt evidencing payment shall serve as a license to use such instrument for Six (6) months from the date of sealing unless such instrument becomes defective before the expiration period.

Subject to such guidelines as may be prescribed by the Department of Science and Technology, all weights and measures used in public and private markets, stores and other similar establishments shall be duly licensed and sealed by the appropriate agency of the City government, and therefore, use of weights and measures not sealed or licensed even if sealed or licensed but the same are not properly sealed shall be deemed a violation of this Ordinance which will merit sanction or penalty in accordance therewith.

All other fraudulent practices and even unlawful possession or use of instruments and measure shall equally be meted the penalty herein prescribed.

SECTION 58. IMPOSITION OF TAX- As a prerequisite the use of instrument of weights and measures, every person within Marikina using such instruments in his business, profession or calling shall have them treated and sealed every six months and pay the fees therefore to the City Treasurer as follows:

<u>FEE FOR SEALING OF WEIGHTS MEASURES</u>	<u>FEE</u>
With capacity of not than 30 kgs.	P15.00
With capacity of more than 30 kgs. but not more than 300 kgs.	P20.00
With capacity of more than 300 kgs. but not more than 3,000 kgs.	P40.00
With capacity of more than 3,000 kgs.	P50.00
Re-testing and resealing of gasoline pump	P50.00

PROVIDED THAT, since the present existing rates are lower than the prescribed rates imposed herein by more than One Hundred Percent (100%) the rates shall be increased One Hundred Fifty Percent (150%) upon the initial implementation of this Ordinance and every year thereafter, the same rate of increase shall be imposed where necessary until such time as said existing rates have reached or equaled the herein prescribed rates.

- a. For sealing linear metric measures
 - Not over one meter.....P20.00
 - Over one meter.....P30.00
- b. For sealing metric instrument of capacity
 - Not over ten liters.....P20.00
 - Over ten liters.....P30.00
- c. For sealing metric instruments of weights
 - with capacity of not more than 30 kg. but
not more than 300 kg.....P40.00
 - With capacity of more than 300 kg. but
not more than 3,000 kg.....P50.00
 - with capacity of more than 3,000 kg.....P60.00
- d. For sealing apothecary balance or other
balances of precision

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Over 3,000 kg.....	P80.00
Over 300 to 3,000 kg.....	P60.00
Over 30 to 300 kg.....	P40.00
30 kg. or less.....	P20.00
e. Sealing scale or balance with complete set of weights for each scale or balance with complete set of weights for use therewith.....Free	
For each extra weight.....	P10.00
For each and every re-testing and re-sealing of weights and every re-testing and re-sealing the office, an additional service charge of twenty pesos (P20.00) for each instrument shall be collected.	
f. Annual fee for the Calibration, Sealing, Re-Sealing, Testing and Re-Testing	
f.1 For every dispensing pump or hose for kerosene.....	P50.00
f.2 For every dispensing pump or hose for all other.....	P50.00
liquid petroleum products	
f.3 Inspection fee once every Two (2) months per pump/product	P50.00
f.4 The following penalties shall be imposed against any persons/entities/retail outlets/gasoline stations who shall be found to have violated any of the provisions of this Ordinance:	
f.4a First Offense (Temporary closure of dispensing pump..... together with the entire permanent structure of the pump	P1,500.00
f.4b Second Offense (Temporary closure of dispensing pump..... and the entire permanent structure of the pump	P3,000.00
f.4c Third Offense.....	P5,000.00 or an imprisonment of not less than six (6) months or more than one (1) year, or both at the discretion of the court plus revocation of business license and permits and permanent closure of business establishment
f.5 service charge.....	P100.00
g. Electric meters, per meter	
Residential.....	P 50.00
Commercial.....	P200.00
Industrial.....	P100.00
h. Water meters, per meter	
Residential.....	P 50.00
Commercial.....	P100.00
Industrial.....	P200.00
Others.....	P 50.00

SECTION 59. PAYMENT OF FEES AND SURCHARGES- The fees herein imposed shall be paid to the City Treasurer and renewable on or before the anniversary date thereof. The official receipt evidencing payment shall serve as license to use such instruments for **six (6) months** from the date of sealing unless such instruments become defective before the expiration period. Failure to have the instruments re-tested and the corresponding fee paid therefore within the prescribed period shall subject the owner or user to a surcharge of twenty five percent (25%) of the prescribed fees plus interest of two percent (2%) per month or fraction thereof; Provided, however, that in no case shall the interest exceed thirty six (36) months.

SECTION 60. EXEMPTIONS:

- a. All instruments for weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- b. The City Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within Marikina.

SECTION 61. ADMINISTRATIVE PROVISIONS

- a. The City Treasurer is hereby required to keep full sets of secondary standard for the use in testing of weights and measures instruments. These secondary standards shall be compared with the fundamental standards in the National Institute of Science and Technology at least once a year.
- b. The City Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within Marikina.
- c. Instruments of weights and measures found defective, and if such defects are found to be beyond repair, shall be confiscated in favor of the government and shall be destroyed by the City Treasurer in the presence of the City auditor or their representatives.
- d. Any instruments of weights and measures found by inspectors to be defective which remains unclaimed within one hundred (100) days from the date of confiscation, after due notice shall automatically be forfeited in favor of the City Government.

SECTION 62. Fraudulent Practices relative to weights and measures and corresponding penalties.

- a. Following are considered among fraudulent practices: Any person, other than the official sealer of weights and measures:
 - 1) Who places an official tag or seal upon any instrument of weights or measures, and attaches it thereto; or
 - 2) Who fraudulently imitates any mark, stamp or brand, tag or other characteristics signs used to indicate that weights and measures have been officially sealed; or
 - 3) Who alters in any way the certificate given by the sealer as an acknowledgement that the weights and measures mentioned therein have been duly sealed; or
 - 4) Who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate or license, or any dye for printing or making stamps, certificates, or licenses which are an imitation of, or purport to be lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or
 - 5) Who alters the written or printed figures or letters on any stamp, tag, certificate or license used or issued; or
 - 6) Who has in his possession any such false, counterfeit, restored or altered stamp, tag, certificate, or license for the purpose of using or reusing the same in payment of fees or charges imposed in this Article.
 - 7) Who procures the commission of any such offense by another; Shall for each of the offense above be fined by not less than two hundred pesos (P200.00) nor more than five thousand pesos (P5,000.00) or imprisoned for not less than one (1) month nor more than one (1) year, or both, at the discretion of the court.
- b. Unlawful possession or use of instrument not sealed before using and not re-sealed within six (6) months from first sealing- Any person who makes a practice of buying or selling goods by weight and/or measure, or of furnishing services the value of which is estimated by weight or measure, and any person who uses in any purchase or sale or in estimating the value of any service furnished by an instrument of weights and measures that has not been officially sealed, or if previously sealed, the license therefore has expired and has not been renewed in due time, shall be punished by a fine not exceeding five hundred pesos

(P500.00) or by imprisonment not exceeding one (1) year, or both, at the discretion of the court.

c. Alteration or fraudulent use of instrument of weights and measures:

- 1) any person who, with fraudulent intent, alters any scale or balance, weight or measure after it is officially sealed or who knowingly uses any false scale or balance, weight or measure whether sealed or not; or 2) Any person who fraudulently gives short weight or measure in the making for a scale or who fraudulently takes excessive weight or measure in the making of a purchase or who, assuming to determine truly the weight or measure, fraudulently misrepresents the weight for measure thereof, shall be punished by a fine not less than two hundred pesos (P200.00) nor more than five thousand pesos (P5,000.00) or by imprisonment not less than three (3) months nor more than one (1) year or both, at the discretion of the court.

SECTION 63. ADMINISTRATIVE PENALTIES- The City Treasurer may compromise the following acts of omission which do not involve fraud before a case is filed in the court.

a. Any person making a practice of buying or selling any weight and measure using unsealed and/or unregistered instrument:

- 1) When the weight or measure is correct.....P300.00
- 2) When the weight or measure is incorrect but within a tolerable allowance of defect or short measure.....P500.00

b. Failure to produce a weight and measure tag, or license certificate upon demand but the instrument is duly registered:

- 1) When the weight or measure is correct.....P200.00
- 2) When the weight or measure is incorrect but within a tolerable allowance of defect or short measure.....P400.00

Any person found violating any of the provisions under this section for the second time shall be fined twice the amount of the prescribed penalties.

CHAPTER 13. MAYOR’S PERMIT FEES ON BUSINESS

SECTION 64. RATE OF FEES.

The following Mayor’s Permit fees shall be collected for the issuance of City permit to operate a business, pursue an occupation or calling, or undertake any other similar activities:

a. On the operation of business

<i>1. Dealers in fermented liquors, distilled spirits and/or wines:</i>	<u>FEES</u>
1.a Wholesale of foreign liquors	P 600.00
1.b Retail of foreign liquors	P 300.00
1.c Wholesale of domestic liquors	P 225.00
1.d Retail of domestic liquors	P 150.00
1.e Wholesale of fermented liquors	P 225.00
1.f Retail of fermented liquors	P 150.00
1.g Wholesale of Vino liquors	P 150.00
1.h Retail of Vino Liquors	P 150.00
1.i Retail tuba, basi, and/or tapuy	P 75.00
<i>2. Dealers in Tobacco:</i>	
2.a Wholesale of leaf tobacco	P 600.00
2.b Retail of leaf tobacco	P 300.00

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2.c Wholesale tobacco dealers	P 300.00
2.d Retail tobacco dealers	P 240.00
3. <i>Owners or operators of amusement places/devices:</i>	
3.a Nights Clubs/day clubs	P7,000.00
3.b Cocktail lounges, bars, bar & grill, disco house KTV, live band, sing-along with restaurant And other similar establishments	P3,000.00
3.c Social clubs, voluntary associations or org.	P1,500.00
3.d Skating Rinks	P1,500.00
3.e Resorts, Swimming Pools, Reception Halls	P1,500.00
3.f Spa, massage therapy & the like per establishment	P4,800.00
3.g Billiard/Pool Halls, per table	P 75.00
3.h Bowling establishments	P6,000.00
3.i Circuses, Carnivals, fun houses and the like	P3,000.00
3.j Merry-go rounds, ferris wheels and similar contrivances, per device	P 150.00
3.k Theaters, cinemas	P6,000.00
3.l Boxing stadia, auditorium, gymasia, concert halls, or similar halls or establishments	P6,000.00
3.m Tennis, Pelota, Squash, Badminton per court	P 150.00
3.n Coliseums, cockpit per establishments	P6,000.00
3.o Off-tracks/betting station per station Lotto, Bingo, Jai-Alai off fronton & similar establishments	P1,500.00
3.p Amusement devices per device	P 120.00
4. <i>Financial Institution/Lending Institutions</i>	
4.a Main Office	P4,800.00
4.b Per Branch	P2,400.00
4.c Money shops, per establish	P1,200.00
4.d ATM Machine	P 750.00
5. Dealers in Securities Including Foreign Exchange dealers	P1,200.00
6. <i>Educational Life/Memorial Plan</i>	
6.a Principal Office	P3,000.00
6.b Per branch/agency	P1,600.00
7. Subdivision Operators	P1,500.00
8. Private Cemeteries/Memorial Parks	P3,000.00
9. Boarding/Lodging Houses, Hotels, Motels, apartels, pension inns, drive-ins, dormitories, dwellings and other space for lease or rent	P 750.00
10. Dancing schools, driving schools, judo/ karate schools, reading schools, EDP, etc.	P 750.00
11. Institution of learning including Learning Institution, College, High School, Elementary, Nursery registered by DepEd	P1,200.00
12. Vocational & Other school not regulated by DepEd per establishment	P900.00
13. Medical Clinic	P 375.00
14. <i>Detective/Security agencies:</i>	
14.a Principal Office	P 750.00

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14.b For every locality where security guards are posted	P 120.00
15. <i>Recruitment/employment agencies:</i>	
15.a For abroad	P 300.00
15.b For domestic	P 150.00
16. Private Hospitals	P1,100.00
17. Media Facilities	P 900.00
18. Telegraph, Teletypes Cable and Wireless Communication Components	P5,000.00
19. Terminal garage for bus, taxi and other Public Utility Vehicles except those used for Home garage	P1,500.00
b. <u>On other activities:</u>	
1. Use of delivery trucks/vans of dealers Any product regardless of the number of trucks/vans	P 150.00
2. Maintaining window/display office	P 300.00
3. Promoters, sponsors, or talent scouts	P 750.00
4. Holding stage shows, etc. which is payable by the operator	P 600.00
5. Law, Accounting, Architectural Office & Office of Professionals	P1,500.00
6. Operation of bodega / warehouse an area as follows:	
6.a 400 sq. m. or more	P3,000.00
6.b 300 or more but less than 400	P2,500.00
6.c 200 or more but less than 300	P2,000.00
6.d 100 or more but less than 200	P1,500.00
6.e 50 or more less than	P1,300.00
6.f Less than 50 sq. m.	P1,200.00
7. Printing Press / Publisher	P1,500.00
8. Common Carrier	P1,500.00
9. Non-Stock / Non-Profit	P2,000.00
10. Cold Storages	
10.a Dept. Stores, Supermarkets, Hotels, Groceries	P1,000.00
10.b Cold Storage in Restaurants	P 500.00
11. Refrigerating Cases	P 120.00
12. Lumberyards	P 600.00
13. Car exchange on consignment basis	P1,200.00
14. Storage/sale of flammable or explosive substances	P 150.00
15. Peddlers	P 150.00
16. Billboards, signboards and other forms of advertisements	P 150.00
17. Film shooting, per day	P 150.00
18. Gun Clubs	P 750.00
19. Judo-Karate Clubs	P 150.00
c. <u>All other business not specifically mentioned herein (based on areas).</u>	
	<u>FEES</u>
1. Based on area:	
1.a Less than 50 sq. m.	P 120.00
1.b 50 sq. m. or more less than 100	P 150.00
1.c 100 sq. m. or more less than 200	P 300.00
1.d 200 sq. m. or more less than 300	P 450.00
1.e 300 sq. m. more less than 400	P 750.00
1.f 400 sq. m. or more less than 500	P1,050.00

1.g 500 sq. m. or more less than 600	P1,200.00
1.h 600 sq. m. or more less than 700	P1,350.00
1.i 700 sq. m. or more less than 800	P1,500.00
1.j 800 sq. m. or more less than 900	P1,650.00
1.k 900 sq. m. or more less than 1,000	P1,800.00
1.l 1,000 sq. m. or more less than 1,100	P1,950.00
1.m 1,100 sq. m. or more less than 1,200	P2,250.00
1.n 1,200 sq. m. or more less than 1,300	P3,000.00
1.o 1,300 sq. m. or more	P6,000.00

PROVIDED, HOWEVER, that on business maintaining or operating branch or sales offices the following permits fees per branch shall be imposed:

a. With area of 500 sq. m. or less and/or with 500 workers, whichever is higher:

FEES

- | | |
|---|----------------|
| 1) With principal office within the City | P150.00/branch |
| 2) With principal office outside the City | P300.00/branch |

b. With area or more than 500 sq. m. but less than 1,000 sq. m. and/or with 1,000 workers, whichever is higher:

- | | |
|---|----------------|
| 1) With principal office with the City | P300.00/branch |
| 2) With principal office outside the City | P600.00/branch |

c. With area of 1,000 sq. m. or more and/or 1,000 or more workers, whichever is higher:

- | | |
|---|-------------------|
| 1) With principal office within the City | P 720.00 /branch |
| 2) With principal office outside the City | P1,440.00 /branch |

d. All occupations or callings subject to periodic inspection, surveillance and/or regulation by the Office of the City Mayor such as but not limited to:

Animal trainer, auctioneer, barber, floor managers, shoe makers, bartender, beautician, bondsman, butcher, expect, fortune teller, hair stylist, handwriting expect, hospital attendant, life guard, make-up artist, manicurist, masseuse-attendant, mechanic, photographer (itinerant), private ballistic expect, rig driver (kutsero), taxi dancer, waiter, etc. P60.00

One business, occupation or calling does not become exempt from the payment of the preceding schedule of fees by being conducted jointly or together with some other business, occupations or callings for which the permit fee has been paid.

SECTION 65. APPLICATION FOR PERMIT- An application for permit shall be filed with the Business Permits and Licensing Office. The form sets forth all the necessary information including the name and citizenship of the applicant, the description of the business, occupation, or undertaking to be conducted.

Any false statement made by the applicant or licensee shall constitute a sufficient ground for denial or revocation of the permit without prejudice to the criminal liability of the applicant or licensee.

SECTION 66. PAYMENT OF FEES- Permit fees prescribed under Section 3 shall be paid to the City Treasurer or his duly authorized deputies before any business occupation or calling can be lawfully began or pursued. In the ensuing year, the payment of annual permit fees shall be within the first twenty (20) days of the beginning of the calendar year.

SECTION 67. POSTING OF PERMIT- Every license shall keep his permit posted at all times in a conspicuous place of the business establishment or office. If he has no fixed place of business or office, he shall immediately be produced upon demand by the duly authorized deputies of the City Mayor or Chief, Business Permits and Licensing Office.

SECTION 68. REVOCATION OF PERMIT- when a person doing business or engaging in an activity under the provisions of the Local Government Code violates any provision of this Ordinance; violates any condition set forth in the permit; refuses to pay an indebtedness or liability to the City of Marikina; abuses his privilege to do business or pursues an activity with the City of Marikina to the injury of public morals or peace; when the place where such business or undertaking is conducted becomes a nuisance or is permitted to be used as a resort for disorderly characters, or women of ill repute; or when the applicant has made any false statement or any portion on his application, the City Mayor or his duly authorized deputies may, after investigation, revoke the permit. Such revocation shall forfeit all sums which have been paid with respect to the right granted in addition to the penalties provided for under this Ordinance.

SECTION 69. EXPIRATION UPON REVOCATION OR SURRENDER- Every permit shall cease to be in force upon revocation or surrender thereof. Every person holding a permit shall surrender the same upon revocation, 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, charges, or fees due thereof.

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

Failure to renew the City Permit within the prescribed period shall subject the tax payer to a twenty five percent (25%) surcharge of the permit fee.

SECTION 70. BARANGAY CLEARANCE- All business establishment applying for on renewing business permits shall secure barangay clearance from the barangay where they are located and pay barangay clearance fees, if any, before a Mayor's Permit may be issued. However, if such barangay clearance is not acted upon by the barangay within seven (7) days after filing thereof, the Mayor may issue the permit applied for.

SECTION 71. NON-ISSUANCE OF PERMIT- A Mayor's Permit may be refused on the ground that the person applying for a permit has violated and continues to violate any Ordinance or regulation relating to such a permit.

SECTION 72. REVOCATION OF PERMIT- Upon proper and written notice, the City Mayor may revoke the permit and close the establishment for any of the following reasons:

- a. Violation of any condition set forth in the permit;
- b. Abuse of privilege to do business or pursue an activity to the injury of public morals and peace; and
- c. When the place of business becomes a nuisance or is allowed to be used by disorderly characters, criminals or persons of ill repute.

SECTION 73. SEPARATE PERMIT ON DIFFERENT KINDS OF BUSINESS- If a person desires to engage in more than one kind of business, he shall secure corresponding permits and pay the permit fee imposed on each separate or different business, notwithstanding the fact that he may conduct or operate all such distinct business in one establishment only.

SECTION 74. ISSUANCE OR CERTIFIED COPY AND AMENDMENT OF PERMITS-

- a) The office of the City Mayor, through the Business Permits and License Office, shall, upon presentation of the satisfactory proof that the original copy permit certificate has been lost, stolen, or destroyed, issue a certified copy upon a fee of fifty pesos (P50.00) for each certified copy issued.
- b) **ISSUANCE OF AMENDED BUSINESS PERMITS AND OTR REQUEST FOR DOCUMENTS.** A fee of Five Hundred (Php500.00) Pesos shall be imposed for the issuance and documentation of amended business permits such as change of business status, capitalization, ownership, trade name, location, nature of business and other changes

including requests for records and documents from the Business Permits and Licensing Office (BPLO). (As per Ord. No. 59. S.2012)

b.1 AMENDMENTS

REQUIREMENTS

b.1 Transfer of Ownership	Affidavit/Sworn Statement
b.2 Transfer of Location	Affidavit/Sworn Statement & Bgy. Clearance Notify (Engr. Dept., Fire & Health Office)
b.3 Change of Trade Name	DTI / Sworn Statement
b.4 Change of Nature	DTI / Sworn Statement
b.5 Others (Single Prop. / Partnership/Corporation)	Board Reso. & Secretary Certificate

SECTION 75. ABANDONMENT OR CLOSURE OF BUSINESS- When a business or occupation is abandoned or closed, the person conducting the same shall submit to the City Treasurer within twenty (20) days from the date of such abandonment or closure, a sworn statement to that effect, stating therein the date of abandonment or closure and the corresponding taxes due that must be liquidated, otherwise said business shall be presumed to be still in actual operation. All taxes due and payable for the corresponding quarter should be settled before a business is deemed officially closed or abandoned. All taxes already paid for the whole current year shall not, however, be subject to a refund for the unused term.

SECTION 76. RETIREMENT OF BUSINESS- any person who desires to retire his business may do so on or before the expiry date set forth in his permit. Full payment of the annual fee, however, must be made by the person retiring from such business, and under no circumstances shall refund be made corresponding to the unused period. Failure to surrender the permit on or before the expiration date shall be constructed to mean that the business is being continued and taxes or fees corresponding to the succeeding quarter becomes due and payable.

SECTION 77. DEATH PERMITEE- When an individual paying a permit fee dies, and the same business is continued by his heirs or persons interested in his estate, no additional payments shall be required on the unexpired term for which the fee was paid.

SECTION 78. INSPECTIONS OF BUSINESS ESTABLISHMENT- Business establishment shall be subject to inspection during their business hours by any duly authorized official with a mission order issued by the head of the department concerned, connected with public health, welfare and safety and who has technical and official authority in such matters to see to the effective compliance of the requirements of Ordinances and provisions of existing laws and of this Code.

CHAPTER 14. SPECIAL PERMIT FEES FOR THE OPERATION OF COCKPITS

SECTION 79. APPLICATION. Applicants intending to operate a cockpit shall file an application prescribed therefore with the office of the Mayor through the Business Permits and License Office. The application shall be supported by a copy of the authority granted by the City Council; provided, however, that the provisions of the Cockfighting Law shall be applicable.

SECTION 80. IMPOSITION OF FEES. The following fees shall be paid to the City Treasurer.

	<u>FEES</u>
1. Mayor's Permit Fee.....	P12,500.00
2. Plasada.....	1%
3. Soltada:	
a) Regular/Ordinary.....	P 50.00 per fight
b) Special cockfight and derby not more than one (1) day...	P 75.00 per fight
c) Derby with more than one (1) day.....	P 200.00 per fight
4. Other Permit Fees (Annual Fee)	

a) Promoter.....	P1,250.00
b) Pit Manager.....	P 500.00
c) Referee or sentenciador.....	P 300.00
d) Bet Manager (kasador).....	P 250.00
e) Bet Taker (kristo).....	P 200.00
f) Gaffers (mananari).....	P 100.00

5. Special Permit Fees for Special cockfight shall be paid:

a) International derby.....	P12,500.00 per fight
b) Special cockfights w/ no derby.....	P 1,250.00
c) Special cockfights w/ one (1) day derby.....	P 2,500.00
d) Special cockfights w/ more than one (1) day.....	P 5,000.00

SECTION 81. TIME OF PAYMENT. The fees imposed under Item (4) above shall be paid within the period prescribed. While items (2) and (3) above shall be paid within the first twenty (20) days of the month next following.

CHAPTER 15. PERMIT FEES FOR FIRING RANGE

SECTION 82. IMPOSITION OF FEES. Every person or entity who shall establish, operates, maintain gun clubs within Marikina shall first secure a permit from the City Mayor through the Office of Public Order and Safety and pay the corresponding annual fees:

	<u>FEES</u>
1-5 firing range.....	P 625.00
6-10 firing ranges.....	P1,250.00
more than 10 firing ranges.....	P2,500.00

SECTION 83. ADMINISTRATIVE PROVISIONS.

- a) The prerequisites of law relative to the establishment, operation, and maintenance of firing ranges should be strictly complied with before a permit shall be issued.
- b) Upon the order of the City Mayor, the Office of Public Safety and Security shall have the authority to inspect firing ranges to ensure that the standards specifications relative to public safety are strictly complied with.

SECTION 84. TIME OF PAYMENT. The annual fees imposed shall be paid to the City Treasurer upon order of payment given by the Office of Public Safety and Security and renewable on or before the prescribed period.

CHAPTER 16. SPECIAL PERMIT FEES FOR COLD STORAGE AND ICE PLANTS

SECTION 85. IMPOSITION OF FEES. Every person or entity who shall use cold storage units and ice plants for business within Marikina shall first secure a special permit from the City Mayor through the City Engineer and pay the corresponding annual fees:

Refrigeration or cold storage units, with the following total cold storage capacity:	
Not exceeding 5 cu. m.....	P 200.00
Over 5 to 15 cu. m.....	P 350.00
Over 15 to 25 cu. m.....	P 600.00
Over 25 to 35 cu. m.....	P 1,000.00
Over 35 to 50 cu. m.....	P 1,500.00
Over 50 cu. m.....	P 2,000.00

SECTION 86. TIME OF PAYMENT. The fees imposed shall be paid to the City Treasurer upon order of payment given by the City Engineer and renewable on or before the prescribed period.

CHAPTER 17. SPECIAL PERMIT FEES FOR LUMBERYARDS

SECTION 87. IMPOSITION OF FEES. Every person or entity who shall establish, operate and maintain lumberyards within Marikina shall first secure a special permit from the City Engineer and pay the corresponding annual fee of Five Hundred Pesos (P500.00).

SECTION 88. TIME OF PAYMENT. The fees imposed shall be paid to the City Treasurer and renewable on or before the prescribed period.

CHAPTER 18. SPECIAL PERMIT FEES FOR STORAGE OF FLAMMABLE, COMBUSTIBLE, OR EXPLOSIVE SUBSTANCES

SECTION 89. IMPOSITION OF FEES. Every person or entity who shall establish, operate and maintain storage of flammable, combustible, or explosive substances within Marikina shall first secure a permit from the City Engineer in coordination with the City Fire Marshall and pay the corresponding fees:

a) Flammable liquids:

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

over 5 to 25 gals.....	P 11.25
over 25 to 50 gals.	P 30.00
over 50 to 100 gals.....	P 60.00
over 100 to 500 gals.....	P 120.00
over 500 to 1,000 gals.....	P 180.00
over 1,000 to 1,500 gals.....	P 240.00
over 1,500 to 2,000 gals.....	P 300.00
over 2,000 to 2,500 gals.....	P 480.00
over 2,500 to 3,000 gals.....	P 600.00
over 3,500 to 4,000 gals.....	P 720.00
over 4,500 to 8,000 gals.....	P 900.00
over 8,000 to 10,000 gals.....	P1,200.00
over 10,000 to 50,000 gals.....	P1,800.00
over 50,000 to 200,000 gals.....	P2,700.00
over 200,000 to 500,000 gals.....	P3,600.00
over 500,000 to 1,500,000 gals.....	P4,800.00
over 1,500,000 gals.....	P6,000.00

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

over 5 to 25 gals.....	P 22.50
over 25 to 50 gals.....	P 30.00
over 50 to 100 gals.....	P 45.00
over 100 to 500 gals.....	P 75.00
over 500 to 1,000 gals.....	P 120.00
over 1,000 to 5,000 gals.....	P 300.00
over 5,000 to 25,000 gals.....	P 600.00
over 25,000 to 50,000 gals.....	P1,200.00
over 50,000 gals.....	P1,500.00

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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, varnish, cleansing solvent, polishing liquids:

over 5 to 25 gals.....	P	11.25
over 25 to 50 gals.....	P	18.00
over 100 to 1,000 gals.....	P	75.00
over 1,000 to 5,000 gals.....	P	150.00
over 5,000 to 10,000 gals.....	P	300.00
over 10,000 to 50,000 gals.....	P	450.00
over 100,000 to 500,000 gals.....	P	750.00
over 500,000 to 900,000 gals.....	P	1,250.00
over 900,000 gals.....	P	3,000.00

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

over 5 to 25 gals.....	P	11.25
over 25 to 50 gals.....	P	18.00
over 50 to 100 gals.....	P	30.00
over 100 to 500 gals.....	P	90.00
over 500 to 1,000 gals.....	P	180.00
over 1,000 to 20,000 gals.....	P	300.00

b) Flammable gases:

over 15 to 25 gals.....	P	15.00
over 25 to 100 gals.....	P	30.00
over 100 to 500 gals.....	P	90.00
over 500 to 2,000 gals.....	P	180.00
over 2,000 to 10,000 gals.....	P	450.00
over 10,000 to 50,000 gals.....	P	900.00
over 50,000 to 100,000 gals.....	P	1,350.00
over 100,000 gals.....	P	2,250.00

c) Combustible solids:

1) Calcium Carbide:

over 10 up to 20 kg.....	P	33.75
over 20 up to 50 kg.....	P	45.00
over 50 up to 500 kg.....	P	90.00
over 500 up to 1,000 kg.....	P	135.00
over 1,000 up to 5,000 kg.....	P	180.00
over 5,000 up to 10,000 kg.....	P	225.00
over 10,000 up to 50,000 kg.....	P	337.00
over 50,000 kg.....	P	450.00

2) Pyrolyxin:

over 10 to 50 kg.....	P	30.00
over 50 to 200 kg.....	P	60.00
over 200 to 500 kg.....	P	120.00
over 500 to 1,000 kg.....	P	225.00
over 1,000 to 3,000 kg.....	P	450.00
over 3,000 to 10,000 kg.....	P	750.00
over 10,000 kg.....	P	1,500.00

3) Matches:

over 25 to 100 kg.....	P	30.00
over 100 to 500 kg.....	P	150.00
over 1,000 to 5,000 kg.....	P	300.00
over 5,000 kg.....	P	1,200.00

4) Nitrate, phosphorous, bromine, sodium, picric acid, and other hazardous, explosive, corrosive, oxidizing and lachrymatory properties:

over 5 to 25 kg.....	P 30.00
over 25 to 100 kg.....	P 45.00
over 100 to 500 kg.....	P112.00
over 500 to 1,000 kg.....	P225.00
over 1,000 to 5,000 kg.....	P337.50
over 5,000 kg.....	P450.00

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.....	P 30.00
over 100 to 500 cu. ft.....	P 80.00
over 500 to 1,000 cu. ft.....	P135.00
over 1,000 to 2,500 cu. ft.....	P225.00
over 2,500 cu. ft.....	P337.50

6) Tar, resin, copra, rubber coal, bluminous coal and similar combustible materials:

over 50 to 100 kg.....	P 33.75
over 100 to 1,000 kg.....	P 67.50
over 1,000 to 5,000 kg.....	P 135.00
over 5,000 kg.....	P 225.00

SECTION 90. TIME OF PAYMENT. Upon issuance of the order of payment by the City Treasurer or his authorized representative, the fees imposed shall be paid to the City Treasurer.

CHAPTER 19. OTHER REGULATORY FEES

SECTION 91. BICYCLE AND PEDICAB REGISTRATION FEE. There shall be collected from every person who shall own or possess any bicycle or pedicab the amount of Fifteen Pesos (P15.00) per bicycle and Fifty Pesos (P50.00) per pedicab to cover the cost of registration and issuance of plate number. The plat number shall be placed on a portion of the bicycle or pedicab exposed to public view. Proof of ownership shall be required prior to registration and issuance of plate number to the owner of a bicycle or pedicab. The registration shall be renewed on or before the anniversary date thereof, and failure to renew same on time shall be subject the owner thereof to a surcharge and interest provided in this Code.

SECTION 92. HUNTING PERMIT FEE. No person shall hunt within the City without first obtaining a permit from the City Mayor, for which a fee of One Hundred Pesos (P100.00) shall be paid. Such permit shall last for ten (10) days from issuance and the same amount of fee shall be paid for every renewal thereof. Only those given special permits to possess and use air guns may apply for hunting permit fee.

SECTION 93. REGISTRATION FEE FOR ANIMAL-DRAWN VEHICLE- Every owner or operator of animal-drawn vehicle such as calesa, caretela, caromata, or the like shall register such vehicle with the City Treasurer. The latter shall issue the corresponding plate number upon payment of annual fee of fifty pesos (P50.00), and renewable every year thereafter on or before the anniversary thereof.

SECTION 94. PERMIT TO POSSESS AND CARRY AIR GUNS. No person shall possess and carry air guns without first securing a permit from the City Mayor through the Office of Public Order and Safety paying a fee of One Hundred Pesos (P100.00) to the City Treasurer. Such permit shall be renewable on or before the anniversary date thereof. Failure to renew same on time shall subject the owner thereof to a surcharge of twenty five percent (25%) of the basic imposed.

CHAPTER 20. COMMUNITY TAX

SECTION 95. IMPOSITION OF TAX- There is hereby imposed the collection of community tax as enumerated herein.

- a. Individuals liable to community tax- Every resident of Marikina, eighteen (18) years of age or over, who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, who engages in business or occupation, who owns real property with an aggregate assessed valuation of one thousand pesos (P1,000.00) or more, 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).
- b. Juridical persons liable to community tax- Every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines with the principal office in Marikina shall pay an annual community tax of five hundred pesos (P500.00) and annual additional tax in accordance with the following schedule:
 - 1) On the assessed value of real property owned by the taxpayer: Two Pesos (P2.00) for every five thousand pesos (P5,000.00);
 - 2) Gross receipts or earnings derived by it from its business during the preceding year- Two pesos (P2.00) for every five thousand pesos (P5,000.00).

Provided, however, that the dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation: Provided, further that said additional tax shall not exceed ten thousand pesos (P10,000.00).

SECTION 96. PLACE OF PAYMENT- The community tax may be paid to a duly bonded and Deputized Barangay Treasurer of the barangay where the individual resides or the City Treasurer's Office.

SECTION 97. TIME OF PAYMENT- Liability for the Community Tax accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year or otherwise lose the benefit of exemption on or before the last day of June, they shall be liable for the community tax on the day they reach such age when exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of June, they shall be liable for the community tax on the day they reach such age when exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last of March, he shall have twenty (20) days to pay the community tax without the penalty.

Persons who come to reside in the Philippines or have reached the age of eighteen (18) years on/or after the first (1st) day of July of any year, or who cease to belong to an exempt class on/or after the same date, shall not be subject to the community tax for that year.

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

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SECTION 98. 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 99. DISTRIBUTION OF PROCEEDS- The proceeds of the community tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of the City. However, proceeds of the community tax collected through the Barangay Treasurer shall be divided equally between the barangay concerned and the City after deducting the cost of printing and distribution of the forms and related expenses incurred by the Bureau of Internal Revenue.

The City Treasurer shall deputize the Barangay Treasurer to collect the community tax payable by individual taxpayers in their respective jurisdiction: Provided, however, that said Barangay Treasurers shall be bonded in accordance with existing laws.

SECTION 100. ADMINISTRATIVE PROVISIONS

- a. When an individual subject to the Community tax acknowledges any document before a notary public, takes an oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority, transacts official business, or receives any salary or wage from any person or corporation, it shall be the duty of said officer, person or corporation, to require such individual to exhibit his community tax certificate.
- b. When any corporation, through its authorized officers, subject to the community tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts any other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.
- c. The community tax certificate required in the two preceding paragraphs shall be the certificate issued for the current year, except for the period from January until the fifteenth (15th) day of April of each year, in which case, the certificate issued for the preceding year shall suffice.
- d. Individual taxpayers subject to community tax may be required by the City Treasurer or his deputies to present proof of their actual income, while corporations may be required to show their books and other financial records. This provision may only be required when in individual or juridical person is claiming to pay less than the maximum amount of additional community tax.
- e. Requirements for Business Operators and Administrative Officers of Government Offices. An Operator of business establishments, as well as administrative officers of national government units, including government owned or controlled corporations found in the City are required to submit not later than every fifteenth (15th) day of May of each year a list of persons under their employ, stating therein the following:
 - 1) Name and address:
 - 2) Total salaries, wages and allowances.
 - 3) Community tax certificate number, date, place of issue and amount paid.

Failure to submit the required listing shall subject the operator of business establishments or Administrative Officers of government units, as the case may be, for a penalty of Fifty Pesos (P50.00) for every month of delay or fraction thereof.

- f. Any person securing community tax certificate shall accomplish and file a prescribed sworn declaration form to be officially provided therefore. For this particular purpose, the City Treasurer and deputy collectors of community taxes are hereby authorized to subscribe the declaration sheets filed by taxpayers.

- g. Penalty for Delinquency- If the community tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

CHAPTER 21. CEMETERY FEES

SECTION 101. IMPOSITION OF FEES. The following is the Service and Regulatory Fees for Burial in the Public Cemetery (As per Ordinance No. 20, S.2010)

	Material Cost	Burial Fee	Cemetery Fee	Retention Fee
<u>1. For New Niche</u>				
a. Newly born baby to 1yo (80-120cm)	P1,100.00	P400.00	P100.00	P500.00
b. 2yo to 3yo (121-160cm)	P1,500.00	P400.00	P100.00	P500.00
c. 4yo to 6yo (161-220cm)	P2,000.00	P400.00	P100.00	P500.00
d. 7yo and above(221cm & above)	P2,500.00	P400.00	P100.00	P500.00
<u>2. For Old Niche</u>				
a. All ages	P500.00	P400.00	P100.00	P500.00

SECTION 102. TIME OF PAYMENT. All money received from the rental of lot/vault/niche and other services must be paid to the City Treasurer upon presentation of order of payment issued by the City Health Office. No lot/vault/niche agreement to any cemetery lot/vault/niche shall be issued, nor any cemetery services performed until a receipt showing payment to the City Treasurer of the cost thereof is exhibited to the City Health Office. All money received from the rental of lot/vault/niche and performance of services shall be placed in the cemetery services, maintenance and improvements thereto. The treasurer shall keep an account of all receipts and disbursements of money belonging to the cemetery.

CHAPTER 22. SECRETARY'S FEES

SECTION 103. IMPOSITIONS OF FEES. There shall be collected the following fees from all persons requesting for a copy of office records and documents from offices of the Marikina government.

- a) For every Copy of Any Official Documents:
 - First Page.....P50.00
 - Succeeding Page (s).....P 5.00
- b) Certification Fee.....P50.00

SECTION 104. TIME OF PAYMENT. The Secretary's Fee shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

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CHAPTER 23-BUILDING AND OTHER CONSTRUCTION PERMIT FEES

SECTION 105.. ADMINISTRATIVE PROVISIONS- No person, firm or corporation, including government agency or instrumentality of the government shall erect, construct, alter, repair move, convert or demolish any building or structure or cost the same to be done without first obtaining a Building Permit therefore from the City Engineer/Building Official assigned in the place where the subject building is located or the building works is to be done.

SECTION 106. OCCUPANCY GROUPS. For the purpose of fixing the amount of fees based on the use or occupancy of the building/structure, the group occupancy classification shall be the term of reference.

Occupancy Classified:

1. There are 10 Groups of Occupancies sub-divided into 25 Divisions. The accompanying matrix shows the Groupings and Divisions and the corresponding uses. The final column indicates the Zoning Classification.

a. Building proposed for construction shall be identified according to their use or the character of its occupancy and shall be classified as follows:

i. Group A – Residential Dwellings

Group A Occupancies shall include:

Division 1 – Residential Building/Structure for exclusive use of single family occupants including school or company staff housing; single (nuclear) family dwellings; churches or similar places of worship; church rectories; community facilities and social centers; parks, playgrounds, pocket parks, parkways, promenades and play lots; clubhouses and recreational uses such as golf courses, tennis courts, basketball courts, swimming pools and similar uses operated by the government or private individuals as membership organizations for the benefit of their members, families and guests and not operated primarily for gain.

Division 2 – Residential Building for the exclusive use non-leasing occupants not exceeding 10 persons including single-attached or duplex or townhouses, each privately owned; school dormitories (on campus); convents and monasteries; military or police barracks/dormitories; pre-schools, elementary and high school, provided that they do not exceed 16 classrooms; outpatient clinics, family planning clinics, lying-in clinics, diagnostic clinics, medical and clinical laboratories; branch library and museums; steam/dry cleaning outlets; party needs and accessories (leasing of tables and chairs, etc.)

ii. Group B – Residential, Hotels and Apartments

Group B – occupancies shall be multiple dwelling units including boarding or lodging houses, hotels, apartment buildings, row houses, convents, monasteries and other similar building each of which accommodates more than 10 persons.

iii. Group C – Education and recreation

Group C – occupancies shall be buildings used for school or day-care purposes, involving assemblage for instruction, education, or recreation, and not classified in group I or in Division 1 and 2 or Group H Occupancies

iv. Group D – Institutional

Group D – occupancies shall include:

Division 1 – Mental Hospitals, Mental Sanitaria, Jails, Prisons, Reformatories and buildings where personal liberties of inmates are similarly restrained.

Division 2 – Nurseries for full-time care of children under kindergarden age, hospitals, sanitaria, nursing homes with ambulatory patients, and similar buildings each were accommodating more than five persons.

Division 3 – Nursing for ambulatory patients, homes for children of kindergarden age or over, each were accommodating more than 5 persons: provided, that Group D Occupancies shall not include buildings used only for private or family group dwelling purposes.

v. Group E – Business and Mercantile

Group E Occupancies shall include:

Division 1 – Gasoline filling and service stations, storage garages and boat storage structures where no work is done except exchange of parts and maintenance requiring no open flame, welding or the use of highly flammable liquids.

Division 2 – Wholesale and retail stores, office building, drinking and dining establishments having an occupant load of less than one hundred persons, printing plants, police and fire stations, factories and workshops using not highly flammable or combustible materials and paint stores without bulk handlings.

Division 3 – Aircraft hangars and open parking garages where no repair works is done except exchange of parts and maintenance requiring no open flame, welding or the use of highly flammable liquids.

vi. Group F – Industrial

Group F – Occupancies shall include: ice plants, power plants, pumping plants, cold storage and creameries, factories and workshops using incombustible and non-explosive materials, and storage and sales rooms for incombustible and non-explosive materials.

vii. Group G – Storage and hazardous

Group G- Occupancies shall include:

Division 1 – Storage and handling of hazardous and highly flammable materials

Division 2 – Storage and handling of flammable materials, dry cleaning plants using flammable liquids; paint stores with bulk handling, paint shops and spray painting rooms.

Division 3 – wood working establishments, planing mills and box factories, shops factories where loose combustible fibers or dust are manufactured, processed or generated; warehouses where highly combustible materials is stored.

Division 4 – Repair Garages.

Division 5 – Aircraft repair hangars

viii. Group H – Assembly Other than Group I

Group H – Occupancies shall include:

Division 1 – Any assembly building with a stage and an occupant load of less than 1,000 in the building.

Division 2 – Any assembly building without stage and having an occupant load of 300 or more in the building.

Division 3 – Any assembly building without a stage and having an occupant load of less than 300 in the building.

Division 4 – Stadia, reviewing stands, amusement park structures not included within group I or in Division 1, 2 and 3 of this Group.

ix. Group I – Assembly Occupant Load 1,000 or more

Group I – occupancies shall be any assembly building with a stage and an occupant load of 1,000 or more in the building.

x. Group J – Accessory

Group J – occupancies shall include:

Division 1 - Agricultural Structures.

Division 2 – Private garages, carports, fences over 1.80 meters high, tanks, swimming pools and towers.

Division 3 – Stages, platforms, pelota, tennis, badminton or basketball courts, tombs, mausoleums, niches, aviaries, aquariums, zoo structures, banks and record vaults.

Other sub-grouping or divisions within Group A to J may be determined by the Secretary. Any other occupancy not mentioned specifically in this Section, or about which there is any question, shall be included in the Group which it most nearly resembles based on the existing or proposed life and fire hazard.

SECTION 107. EXEMPTIONS – No fees shall be charged on the following applications:

- a. Construction/addition/renovation/alteration of public buildings, undertaken by the government.
- b. Construction/addition/renovation/alteration of government owned tenement houses and other housing units while the title of the lot is still in the name of the government.
- c. Reconstruction of building or structures damages or destroyed by typhoons, fires, earthquakes or other calamities provided that reconstruction shall not exceed twenty percent (20%) of the original construction cost filed with the City Engineer/Building Official together with the certificate of damage not later than sixty (60) days after the occurrence of such calamity.
- d. Construction of buildings or structures by civic organizations, charitable institutions to be donated to the government for public use.
- e. Construction/addition/renovation/alteration/repair of buildings/structure and/or electrical equipment/installations owned by electric cooperatives.
- f. Building permit shall not be required for the following minor constructions and repairs, provided these shall not violate any provision of the code and this IRR.

f1. MINOR CONSTRUCTION

- f.1.1. Sheds, outhouses, greenhouses, children's playhouses, aviaries, poultry houses and the like, not exceeding 6.00 sq. meters in total area, provided they are completely detached from any other building and are intended only for the private use of the owner.
- f.1.2. Addition of open terraces or patios resting directly on the ground, not exceeding 20 sq. meters in total floor area, exclusively for the private use of the owner.
- f.1.3. Installation of window grill
- f.1.4. Garden pools for the habitation of water plants and/or aquarium fish not exceeding 500 millimeters in depth and exclusively for private use.
- f.1.5. Garden masonry walls other than party walls not exceeding 1.20 meters in height, footpaths, residential garden walks and/or driveways.

f.2. REPAIR WORKS

- f.2.1. Repair works not affecting or involving any structural member, such as replacement of deteriorated roofing sheets or tiles, gutters, downspouts, fascias, ceilings and/or sidings.
- f.2.2. Repair and/or replacement of non-load bearing partition walls.
- f.2.3. Repair and/or replacement of any interior portion or a house not involving addition or alteration.
- f.2.4. Repair and/or replacement work of doors and windows.

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f.2.5. Repair and/or replacement work of flooring.

f.2.6. Repair of perimeter fence and walls.

f.2.7. Repair and/or replacement of plumbing fixtures, fittings or pipings, such as toilet bowls, sinks, lavatories, urinals, bidets, pipes, faucets, valves for single detached dwellings and duplexes.

SECTION 108. SCHEDULE OF FEES FOR ZONING OR LOCATIONAL CLEARANCE

The City Planning Office shall issue the Order of Payment for the following fees:

a) APPLICATION/FILING FEE:

a.1 For location clearance	P30.00
a.2 For motion for reconsideration	P75.00
a.3 For petition/ request for reclassification	P450.00
a.4 For filing complaint, except those involving pauper litigant	P30.00
which shall be free of charge	

b) PROCESSING FEE:

b.1 Residential (single detached and duplex type)	P1.00/ per sq.m. of total floor area
b.2 Commercial establishments including apartments	P2.00/per sq.m. of total floor area
b.3 Industrial establishments (per sq.m. of total floor area).....	P3.00
b.4 Institutional (schools, hospitals, etc) per sq.m of total floor area	P1.50
b.5 Memorial Parks, Cemeteries (per sq.m. of total floor area)	P0.50
b.6 Agro-Industrial	
b.6.1 Manufacturing (per sq.m. of total land area)	P3.00
b.6.2 Non-Manufacturing (per sq.m. of total land area)	P1.50
b.7 Telecommunication/ Tower (per sq.m. of total base)	P3.00
b.8 Billboards per sq.m. of display area)	P0.50
b.9 Yards utilized for commercial purposes (per sq.m. of total land area)	P0.90
b.10 Yards utilized for industrial purposes (per sq.m. of total land are).....	P150.00
b.11 All types of renovation	50% of the prescribed rate

c. CERTIFICATE FEE – for each certificate of conformance/non-conformanceP100.00
and all other certification issued.

d. FILING FEE – for building permit, locational clearance

d.1 For residential, commercial, industrial and other types of occupancy	
d.1.1 For construction cost up to P1M	P 200.00
d.1.2 For construction cost above P1M up to P5M	P 500.00
d.1.3 For construction cost above P5M up to P10M	P 700.00
d.1.4 Above P10M	P1,000.00
d.2 For all other type of application	P 200.00

SECTION 109. SCHEDULE OF BUILDING PERMIT FEES AND OTHER CHARGES

1. Bases of Assessment

- a. Character of occupancy or use of building/structure
- b. Cost of construction
- c. Floor Area

d. Height

2. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fee shall be based on the following table:

TABLE I. ON FIXED COST OF CONSTRUCTION PER SQUARE METER

LOCATION	GROUP		
All Cities and Municipalities	A,B,C,D,E,F,G,H,I	F	J
	P10,000.00	P8,000.00	P6,000.00

3. Construction/Addition/Renovation/Alteration of buildings/structures under Group/s and Sub-Division shall be assessed as follows:

a. Division A-1

<u>AREA IN SQUARE METER</u>	<u>FEE PER SQUARE METER</u>
i. Original complete construction up to 20.00sq.m.	P 2.00
ii. Additional/renovation/alteration up to 20.00 sq.m	P 2.40
iii. Above 20.00 sq.m. to 50.00 sq.m.	P 3.40
iv. Above 50.00sq.m. to 100 sq.m.	P 4.80
v. Above 100.00sq.m. to 150.00 sq.m.	P 6.00
vi. Above 150.00 sq.m.	P 7.20

b. Division A-2

<u>AREA IN SQUARE METER</u>	<u>FEE PER SQUARE METER</u>
i. Original complete construction up to 20.00sq.m.	P 3.00
ii. Additional/renovation/alteration up to 20.00 sq.m regardless of floor area of original construction	P 3.40
iii. Above 20.00 sq.m. to 50.00 sq.m.	P 5.20
iv. Above 50.00sq.m. to 100 sq.m.	P 8.00
v. Above 100.00sq.m. to 150.00 sq.m.	P 8.40

c. Division B-1/C-1/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/I-1 and J-1,2,3

<u>AREA IN SQUARE METER</u>	<u>FEE PER SQUARE METER</u>
i. up to 5,000	P23.00
ii. Above 5,000 to 6,000	P22.00
iii. Above 6,000 to 7,000	P20.50
iv. Above 7,000 to 8,000	P19.50
v. Above 8,000 to 9,000	P18.00
vi. Above 9,000 to 10,000	P17.00
vii. Above 10,000 to 15,000	P16.00
viii. Above 15,000 to 20,000	P15.00
ix. Above 20,000 to 30,000	P14.00
x. Above 30,000	P12.00

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

Sample Computation for Building Fee for a building having a floor area of 32,000 sq. m.:

First 5,000sq.m. @23.00	P11,500.00
Next 1,000sq.m. @ 22.00	P 2,200.00
Next 1,000sq.m. @ 20.50	P 2,050.00
Next 1,000sq.m. @ 19.50	P 1,950.00

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Next 1,000sq.m. @ 18.00	P 1,800.00
Next 1,000sq.m. @ 17.00	P 1,700.00
Next 5,000sq.m. @ 16.00	P 8,000.00
Next 5,000sq.m. @ 15.00	P 7,500.00
Next 10,000sq.m. @ 14.00	P14,000.00
Last 2,000sq.m. @ 12.00	P 2,400.00
	=====
Total Building Fee	P53,100.00

d. Division C-2/D-1, 2, 3

<u>AREA IN SQUARE METER</u>	<u>FEE PER SQUARE METER</u>
i. up to 5,000	P 12.00
ii. Above 5,000 to 6,000	P 11.00
iii. Above 6,000 to 7,000	P 10.20
iv. Above 7,000 to 8,000	P 9.60
v. Above 8,000 to 9,000	P 9.00
vi. Above 9,000 to 10,000	P 8.40
vii. Above 10,000 to 15,000	P 7.20
viii. Above 15,000 to 20,000	P 6.60
ix. Above 20,000 to 30,000	P 6.00
x. Above 30,000	P 5.00

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

e. Division J-2 Structures shall be assessed 50% of the rate of the principal building of which they are accessories (Section 3.a to 3.d)

4. ELECTRICAL FEES

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

a. Total Connected Load (kVA)

	<u>FEE</u>		
i. 5 kVA or less	P 200.00		
ii. Over 5kVA to 50 kVA	P 200.00	plus	P20.00/kVA
iii. Over 50kVA to 3000 kVA	P 1,100.00	plus	P10.00/kVA
iv. Over 300kVA to 1,500 kVA	P 3,600.00	plus	P 5.00/kVA
v. Over 1,500kVA to 6,000 kVA	P 9,600.00	plus	P 2.50/kVA
vi. Over 6,000 kVA	P20,850.00	plus	P 1.25/kVA

NOTE: Total Connected Load as shown in the load schedule.

b. Total Transformer/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)

i. 5 kVA or less	P 40.00		
ii. Over 5kVA to 50 kVA	P 40.00	plus	P4.00/kVA
iii. Over 50kVA to 3000 kVA	P 220.00	plus	P2.00/kVA
iv. Over 300kVA to 1,500 kVA	P 720.00	plus	P1.00/kVA
v. Over 1,500kVA to 6,000 kVA	P1,920.00	plus	P .50/kVA
vi. Over 6,000 kVA	P4,170.00	plus	P .25/kVA

NOTE: Total Transformer/Uninterrupted Power Supply (UPS)/Generator Capacity shall include all transformer, UPS, generators which are owned, installed by the owner/applicant as shown in the electrical plans and specifications.

c. Pole/Attachment Location Plan Permit

i. Power Supply Pole Location	P30.00/pole
ii. Guying Attachment	P30.00/attachment

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This applies to designs/installation within the premises

d. MISCELLANEOUS FEES: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit

<u>Use or Character of Occupancy</u>	<u>Electric Meter</u>	<u>Wiring Permit Issuance</u>
Residential	P15.00	P15.00
Commercial/Industrial	P60.00	P36.00
Institutional	P30.00	P12.00

e. Formula of Computation of Fees

The Total Electrical fees shall be the sum of Section 4.a to 4.d of this Rule

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA7920), and the owners fail to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

5. MECHANICAL FEES

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

i. Refrigeration (cold storage) per ton or fraction thereof	P40.00
ii. Ice Plants per ton or fraction thereof	P60.00
iii. Packaged/Centralized Air Conditioning System (upto 100tons)	P90.00/ton
iv. Every ton or fraction thereon above 100 tons	P40.00
v. Window Type Air Conditioners, per unit	P60.00
vi. Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent	P40.00

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

FOR EVALUATION PURPOSES:

For Commercial/Industrial refrigeration without Ice Making (refer to 5.a.i)

- 1.10 kW per ton, for compressors up to 5 tons capacity
- 1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity
- 0.97 kW per ton, for compressors above 50 tons capacity

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

- 3.50 kW per ton, for compressors up to 50 tons capacity
- 3.25 kW per ton, for compressors above 5 tons up to 50 tons capacity
- 3.00 kW per ton, for compressors above 50 tons capacity

For Air Conditioning (refer to 5.a.iii)

- 0.90 kW per ton, for compressors 1.2 to 5 tons capacity
- 0.80 kW per ton, for above 5 up to 50 tons capacity
- 0.70 kW per ton, for compressors above 50 tons capacity

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

i. Escalator and moving walk, per kW or fraction thereof	P 10.00
ii. Escalators and moving walks up to 20.00 lineal meters or fraction thereof	P 20.00
iii. Every lineal meter or fraction in excess of 20.00 lineal meter	P 10.00

iv. Funicular, per kW or fraction thereof	P 200.00
(a) per lineal meter travel	P 20.00
v. Cable car, per kW or fraction thereof	P 40.00
(a) per lineal meter travel	P 5.00
c. Elevators, per unit:	
i. Motor driven dumbwaiters	P 600.00
ii. Construction elevators for material	P2,000.00
iii. Passengers elevator	P5,000.00
iv. Freight elevators	P5,000.00
v. Car elevators	P5,000.00
d. Boilers, per kW:	
i. Up to 7.5 kW	P 500.00
ii. Above 7.5 kW to 22 kW	P 700.00
iii. Above 22 kW to 37 kW	P 900.00
iv. Above 37 kW to 52 kW	P 1,200.00
v. Above 52 kW to 67 kW	P 1,400.00
vi. Above 67 kW to 74 kW	P 1,600.00
vii. Every kW or fraction thereof above 74 kW	P 5.00
NOTE: (a) Boiler rating shall be computed on the basis of 1.00 sq.m of heating surface for one (1) boiler kW.	
(b) Steam from this boiler used to propel any prime-mover is exempted from Fees.	
(c) Steam engines/turbines/etc propelled from geothermal source will use the same schedule of fees above	
e. Pressurized water heaters, per unit	P200.00
f. Water, sump and Sewage pumps for commercial/industrial use per kW or fraction thereof	P 60.00
g. Automatic fire sprinkler system, per sprinkler head	P 4.00
h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or Solar generating units and the like per kW	
i. Every kW up to 50 kW	P 25.00
ii. Above 50 kW up to 100 kW	P 20.00
iii. Every kW above 100kW	P 3.00
i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial gases, per outlet	P 20.00
j. Gas Meter, per unit	P 100.00
k. Power piping for gas/steam/etc. per lineal meter or fraction thereof or per cu. meter or fraction thereof whichever is higher	P 4.00
l. Other Internal Combustion engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:	
i. Up to 50kW	P 10.00
ii. Up to 50 kW to 100 kW	P 12.00
iii. Every above 100 kW or fraction thereof	P 3.00
m. Pressure Vessels, per cu. meter or fraction thereof	P 60.00
n. Other machinery/equipment for commercial/Industrial/Institutional	P 60.00



use not elsewhere specified per kW or fraction thereof

- | | |
|---|---------|
| o. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the likes per lineal meters or fraction thereof | P 10.00 |
| p. Weighing Scale Structure, per ton or fraction thereof | P 50.00 |

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

6. PLUMBING FEES

a. Installation Fees per Unit, (One (1) unit is composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole "UNIT".)

b. Every fixture in excess of one unit:

- | | |
|----------------------|--------|
| i. Each Water Closet | P7.00 |
| ii. Each Floor Drain | P3.00 |
| iii. Each Sink | P3.00 |
| iv. Each Lavatory | P7.00. |
| v. Each Faucet | P2.00 |
| vi. Each Shower Head | P2.00 |

c. Special Plumbing fixtures

- | | |
|-----------------------------------|--------|
| i. Each Slop Sink | P7.00 |
| ii. Each Urinal | P4.00 |
| iii. Each Bath Tub | P7.00 |
| iv. Each Grease trap | P7.00 |
| v. Each Garage Trap | P 7.00 |
| vi. Each Bidet | P 4.00 |
| vii. Each Dental Cuspidor | P 4.00 |
| viii. Each Gas-Fired Water Heater | P 4.00 |
| ix. Each Drinking Fountain | P 2.00 |
| x. Each Bar or Soda Fountain Sink | P 4.00 |
| xi. Each Laundry Sink | P 4.00 |
| xii. Each Laboratory Sink | P 4.00 |
| xiii. Each fixed-Type Sterilizer | P 2.00 |

- | | |
|---------------------|---------|
| d. Each Water Meter | P 2.00 |
| i. 12 to 25 mm | P 8.00 |
| ii. Above 25 mm | P 10.00 |

e. Construction of septic tank, applicable in all Groups

- | | |
|--|---------|
| i. Up to 5.00 cu meters of digestion chamber | P 24.00 |
| ii. Every cu. meter or fraction thereof in excess of 5.00cu. meter | P 7.00 |

7. ELECTRONIC FEES

a. Central Office switching equipment, remote switching units, concentrators, PABX/PBX's cordless/wireless telephone and communication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications.....P2.40/per port

b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving relay radio and broadcasting communications stations, communication centers, switching centers, control centers, operation and/or maintenance

centers, call centers, cell sites, equipment silos/shelters and other similar location/structures used for electronics and communication services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle locationP1,000.00

c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machine x-ray, scanners, ultra-sound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically controlled apparatus or devices, whether located indoors or outdoors.....P10.00/unit

d. Electronics and communications outlets used for connection and termination of voice, data, computer (including work stations, services, routers, etc) audio, video or any form of electronics and communications services, irrespective of whether a user terminal is connectedP2.40/outlet

e. Station/Terminal/Control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights etc) electronics fire alarm (including early-detection systems, smoke detectors etc) sound-reinforcement/background/music/paging/ conference systems and the like, CATV/MATV/CCTV and off-air television, electronically controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installation whether a user terminal is connected.....P2.40/termination

f. Studios, auditoriums, theaters and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities.....P1,000.00/location

g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception.....P1,000.00/structure

h. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multi-media signs etcP50.00/unit

i. Poles and attachment:

i. Per Pole (to be paid by the pole owner).....P20.00

ii. Per attachment(to be paid by any entity who attaches to

.....s.....P20.00

others)

j. Other types or electronic or electronically-controlled device.....P50.00/unit apparatus, equipment, instrument or units not specifically identified above

8. ACCESSORIES OF THE BUILDING/STRUCTURE FEES

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

b. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty five centavos (.025) per cu. meter above 8.00 cu. meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies

c. Bank and Records vaults with interior volume up to 20.00 cu. meters.....P20.00

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

- i. Group A Residential.....P 3.00
- ii. Commercial/Industrial Groups B, E, F, G.....P36.00
- iii. Social/recreational/Institutional Groups C, D, H, I.....P24.00
- iv. Swimming pools improvised from local indigenous materials such as rocks, stones, and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.
- v. Swimming Pool Shower Rooms/Locker Rooms:
 - a) Per unit or fraction thereof P60.00
 - b) Residential Group A P 6.00
 - c) Group B, E, F, G P18.00
 - d) Group C, D, H P12.00

e. Construction of fire walls separate from the building:

- i. Per sq. meter or fraction thereof P 3.00
- ii. Provided, that the minimum fee shall be P48.00

f. Construction/erection of towers: including Radio and TV towers, water tank supporting structures and the like:

User or Character of Occupancy	Self-Supporting	Trilon (Guyed)
i. Single detached dwelling units	P 500.00	P150.00
ii. Commercial/Industrial (Group B, E, F, G) up to 10.00meters in height	P2,400.00	P240.00
a) Every meter or fraction in excess of 10m	P 120.00	P 12.00
iii. Educational/Recreational/Institutional (Groups C, D, H, I) upto 10m in height	P1,800.00	P120.00
a) Every meter or fraction in excess of 10m	P 120.00	P 12.00

g. Storage Silos, up to 10.00 meters in height P 2,400.00

- i. Every meter or fraction thereof in excess of 10meters P 150.00
- ii. silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e of this Schedule

h. Construction of Smokestacks and Chimneys for Commercial/Industrial Use Groups B, E, F and G: L

- i. Smokestacks, up to 10.00 meters in height, measured from the base P240.00
 - * Every meter or fraction thereof in excess of 10 meter P 12.00
- ii. Chimney up to 10 meters in height measured from the base P 48.00
 - *Every meter or fraction thereof in excess of 10 meters P 2.00

i. Construction of Commercial/Industrial Fixed Ovens, per sq.m. P 48.00
or fraction thereof of interior floor areas

j. Construction of Industrial Kiln/Furnace, per cu. m. or fraction of volume P 12.00

k. Construction of reinforced concrete or steel tanks or above ground GROUPS A and B up to 2.00 cu. meters.....P 12.00

- i. every cu. m. or fraction thereof in excess of 2.00 cu. m P 12.00
- ii. For all other than Groups A and B up to 10 cu. m P 480.00
 - ii.a every cu. m. or fraction thereof in excess of 10 cu. m. P 24.00

m

l. Construction of Water and Waste Water Treatment Tanks (including Cisterns, Sedimentation and Chemical Treatment tanks) per cu. m. of volume P7.00

m. Construction of reinforced concrete or steel tanks for Commercial/Industrial Use

- i. Above ground up to 10 cu. m. P 48.00
 - i.a. every cu. m. or fraction thereof in excess of 10 cu.m. P 24.00
- ii. Underground up to 20 cu. m P540.00
 - i.a. every cu. m. or fraction thereof in excess of 20 cu.m. P 24.00

n. Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:

- i. Underground per cu. m. or fraction thereof of excavation P 3.00
- ii. Saddle or trestle mounted horizontal tanks, per cu. m. or fraction thereof of volume of tank P 3.00
- iii. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k above

o. Booths, Kiosks, Platforms, Stages and the like per sq. m. or fraction thereof of floor area:

- i. Construction of permanent type P 10.00
- ii. Construction of temporary type P 5.00
- iii. Inspection of known-down temporary type per unit P 24.00

p. Construction of buildings and other accessory structures within cemeteries and memorial parks:

- i. Tombs, per sq. m. of covered ground areas P 5.00
- ii. Semi-enclosed mausoleums whether canopied or not per sq.m. of built up area P 5.00
- iii. Totally enclosed mausoleums, per sq. m. of floor area P 12.00
- iv. Totally enclosed mausoleums per sq. m. of floor area P 5.00
- v. Columbarium per sq. m. P 18.00

9. ACCESSORY FEES

- a. Establishment of Line and Grade all sides fronting or abutting streets, esteros, rivers and creeks first 10 meters P 24.00
 - i. Every meter or fraction thereof in excess of 10.00 meters P 2.40
 - ii. All other sides every meter or fraction thereof P 1.20

b. Ground Preparation and Excavation Fee

- i. While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP&EP) for foundation, subject to the verification, inspection and review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.

- (a) Inspection and Verification Fee P200.00
- (b) Per cu. meters of excavation P 3.00
- (c) Issuance of GP & EP,
Valid only for thirty (30) days or superseded upon issuance of Building Permit P 50.00
- (d) Per cu. meter of excavation for Foundation with basement P 4.00
- (e) Excavation other than foundation P 3.00
- (f) Encroachment of footings or foundation

of buildings/structures to public areas
as permitted, per sq. meter or fraction
thereof of footing or foundation encroachment P 250.00

c. Fencing fees:

- i. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof P 3.00
 - ii. In excess of 1.80 meters in height, per lineal meter or fraction thereof P 4.00
 - iii. Made of indigenous materials, barbed. Chicken or hog wires, per lineal meter P 2.40
- d. Construction of Pavements, up to 20.00 sq.meters P 24.00
- e. In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like P 3.00
- f. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq.meters, per Calendar month P 240.00
- i. Every sq.meter or fraction thereof in excess of 20.00 sq. meters P 12.00
- g. Erection of Scaffoldings Occupying Public Areas, per calendar month.
- i. Up to 10.00 meters in length P 150.00
 - ii. Every lineal meter or fraction thereof in excess of 10.00 meters P 12.00
- h. Sign Fees:
- i. Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area P 120.00
 - (a) Every sq.meter or fraction thereof in excess of 4.00 sq. meters
 - ii. Installation Fees, per sq. meter or fraction thereof of display surface P 24.00

Type of Sign Display	Business Signs	Advertising Signs
Neon	P36.00	P52.00
Illuminated	P24.00	P36.00
Others	P15.00	P24.00
Painted-on	P 9.60	P18.00

iii. Annual Renewal Fees, per sq. meter of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00, min. fee shall be P124.00	P 46.00, min fee shall be P200.00

Illuminated	P 18.00, min fee shall be P72.00	P 38.00, min fee shall be P150.00
Others	P12.00, min. fee shall be P40.00	P 20.00, min. fee shall be P110.00
Painted-on	P 8.00, min. fee shall be P30.00	P 12.00, min. fee shall be P100.00

i. Repairs Fees

i. Alteration/renovation/improvement of vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate: for all GroupsP5.00

ii. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings, and roofing shall be assessed in accordance with the following rates: for all Groups.....P5.00

iii. Repairs on all buildings/structures in all Groups costing more than P500,000 shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)

j. Raising of Building/Structures Fees:

i. Assessment of fees for raising of any building/structures shall be bases on the new usable area generated.

ii. The fees to be charged shall be as prescribed under Sections 3.a. to 3.e. of this Schedule, whichever Group applies.

k. Demolition/Moving of Buildings/Structures Fees.

Per sq. meter of area or dimensions involved:

- | | |
|--|---------|
| i. Building in all Groups per sq. meter floor area | P 3.00 |
| ii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences | P 4.00 |
| iii. Structures of up to 10.00 meters in height | P800.00 |
| (a) Every meter or portion thereof in excess of 10.00 m | P 50.00 |
| iv. Appendage of up to 3.00 cu. meter/unit | P 50.00 |
| (a) Every cu. meter or portion thereof in excess of 3.00 cu. meters | P 50.00 |
| v. Moving Fee, per sq. m of area of building/structure to be moved | P 3.00 |

10. CERTIFICATES OF USE OR OCCUPANCY (Table 11.G. 1, for fixed costing)

a. Division A-1 and A-2 Buildings

- | | |
|--|---------|
| i. Costing up to P150,000 | P100.00 |
| ii. Costing more than P150,000.00 up to P400,000.00 | P200.00 |
| iii. Costing more than P400,000.00 up to 850,000.00 | P400.00 |
| iv. Costing more than P850,000.00 up to P1,200,000.00 | P800.00 |
| v. Every million or portion thereof in excess of P1,200,000.00 | P800.00 |

b. Divisions B-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1 Buildings:

- | | |
|---|-----------|
| i. Costing up to P150,000.00 | P200.00 |
| ii. Costing more than P150,000.00 up to P400,000.00 | P400.00 |
| iii. Costing more than P400,000.00 up to P850,000.00 | P800.00 |
| iv. Costing more than P850,000.00 up to P1,200,000.00 | P1,000.00 |

v. Every million or portion thereof in excess of P1,200,000.00	P1,000.00
c. Divisions C-1, 2/D-1, 2, 3 Buildings:	
i. Costing up to P150,000.00	P 150.00
ii. Costing more than P150,000.00 up to 400,000.00	P 250.00
iii. Costing more than P400,000.00 up to P850,000.00	P 600.00
iv. Costing more than P850,000.00 up to P1,200,000.00	P 900.00
v. Every million or portion thereof in excess of P1,200,000.00	P 900.00
d. Division J-I Buildings/structures:	
i. With floor area up to 20.00 sq. meters	P 50.00
ii. With floor area above 20.00 sq. meters up to 500.00 sq. meters	P 240.00
iii. With floor area above 500.00 sq. meters up to 1,000 sq. meters	P 360.00
iv. With floor area above 1,000.00 sq. m. up to 5,000.00 sq. meters	P 480.00
v. With floor area above 5,000.00 sq .m. up to 10,000.00 sq. meters	P 1,200.00
vi. With floor area above 10,000.00 sq meters	P 2,400.00
e. Division J-2 Structures	
i. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.	
ii. Aviaries, aquariums, zoo structures and the like: same rate as for Section 10.d above.	
iii. Towers such as Radio and TV transmission, cell sites, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:	
(a) First 10.00 meters of the height of the ground	P 800.00
(b) Every meter or fraction thereof in excess of 10.00 meters	P 50.00
f. Change in Occupancy, per sq. meter or fraction thereof of area affected	P 5.00

11. ANNUAL INSPECTION FEES

a. Division A-1 and A-2

- i. Single detached dwelling units and duplexes are not subject to annual inspections.
- ii. If the owner request inspections, the fee for each of the services enumerated below isP120.00
 - Land Use Conformity
 - Architectural Presentability
 - Structural Stability
 - Sanitary and Health Requirements
 - Fire-Resistive Requirements

b. Division B-1 /D-1, 2, 3/ E-1, 2, 3/ F-1 / G-1, 2, 3, 4, 5/ H-1, 2, 3, 4/and I-1, Commercial, Industrial, Institutional buildings and appendages shall be assessed area as follows:

i. Appendage of up to 3.00 cu. meters/unit	P 150.00
ii. Floor area to 100.00 sq. meters	P 120.00
iii. Above 100.00 sq. meters up to 200.00 sq. meters	P 240.00
iv. Above 200.00 sq. meters up to 350.00 sq. meters	P 580.00
v. Above 350.00 sq. meters up to 500.00 sq. meters	P 720.00
vi. Above 500.00 sq. meters up to 750.00 sq. meters	P 960.00
vii. Above 750.00 sq. meters up to 1,000.00 sq. meters	P1,200.00
viii. Every 1,000 sq. m. or its portion in excess of 1,000sq. m.	P1,200.00

c. Division C-1, 2, Amusement Houses, Gymnasia and the like:

i. First class cinematographs or theaters	P1,200.00
ii. Second class cinematographs or theaters	P 720.00
iii. Third Class cinematographs or theaters	P 520.00
iv. Grandstands/Bleachers, Gymnasia and the like	P 720.00

d. Annual plumbing inspection fees (each plumbing unit)	P 60.00
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e. Electrical Inspection Fees:

i. A onetime electrical inspection fee equivalent to 10% of Total electrical Permit Fees shall be charges to cover all inspection trips during construction.

ii. Annual inspection fees are the same as in Section 4.e

f. Annual Mechanical Inspection Fees:

i. Refrigeration and Ice Plant, per ton:

(a) up to 100 tons capacity	P 25.00
(b) Above 100 tons up to 150 tons	P 20.00
(c) Above 150 tons up to 300 tons	P 15.00
(d) Above 300 tons up to 500 tons	P 10.00
(e) Every ton or fraction thereof above 500 tons	P 5.00

ii. Air Conditioning Systems:

(a) Window type air conditioners, per unit	P 40.00
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iii. Packaged or centralized air conditioning systems:

(a) First 100 tons, per ton	P 25.00
(b) Above 100 tons up to 150 tons	P 20.00
(c) Every ton or fraction thereof above 150 tons	P 8.00

iv. Mechanical ventilation, per unit, per kW:

(a) Up to 1 kW	P 10.00
(b) Above 1kW to 7.5 kW	P 50.00
(c) Every kW above 7.5 kW	P 20.00

v. Escalators and Moving Walks; Funiculars and the like:

(a) Escalators and Moving walks per unit	P 120.00
(b) Funiculars, per kW or fraction thereof	P 50.00
(c) Per lineal meter or fraction thereof of travel	P 10.00
(d) Cable Car, per kW or fraction thereof	P 25.00
(e) Per lineal meter of travel	P 2.00

vi. Elevators, per unit:

(a) Passengers elevator	P 500.00
(b) Freight elevators	P 400.00
(c) Motor drive dumbwaiters	P 50.00
(d) Construction elevators for materials	P 400.00
(e) Car elevators	P 500.00
(f) Every landing above first 5 landings for all the above elevators	P 50.00

vii. Boilers, per unit:

(a) Up to 7.5 kW	P 400.00
(b) 7.5 kW up to 22 kW	P 550.00
(c) 22 kW up to 37 kW	P 600.00
(d) 37 kW up to 52 kW	P 650.00
(e) 52 kW up to 67 kW	P 800.00
(f) 67 kW up to 74 kW	P 900.00

(g) Every kW or fraction thereof above 74 kW	P	4.00
viii. Pressurized Water Heaters, per unit	P	120.00
ix. Automatic Fire Extinguishers, per sprinkler head	P	2.00
x. Water, Sump and Sewerage pumps for buildings/structures for commercial/industrial purposes, per kW		
(a) Up to 5kW	P	55.00
(b) Above 5kW up to 10kW	P	90.00
(c) Every kW or fraction thereof above 10kW	P	2.00
xi. Diesel / gasoline Internal Combustion, Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like: per kW		
(a) Per kW, up to 50 kW	P	15.00
(b) Above 50 kW up to 100 kW	P	10.00
(c) Every kW or fraction thereof above 100 kW	P	2.40
xii. Compressed air, vacuum, commercial/institutional/industrial gases, per outlet	P	10.00
xiii. Power piping for gas, steam/etc. per lineal meter or fraction thereof, whichever is higher	P	2.00
xiv. Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like:		
(a) Per unit, up to 10 kW	P	100.00
(b) Every kW above 10 kW	P	3.00
xv. Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit:		
(a) up to ½ kW	P	8.00
(b) Above ½ kW up to 1 kW	P	23.00
(c) Above 1 kW up to 3 kW	P	39.00
(d) Above 3 kW up to 5 kW	P	55.00
(e) Above 5 kW up to 10 kW	P	80.00
(f) Every kW above 10 kW or fraction thereof	P	4.00
xvi. Pressure vessels, per cu. meter or fraction thereof	P	400.00
xvii. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof	P	2.40
xviii. Weighing Scale Structure, per ton or fraction thereof	P	30.00
xix. Testing/Calibration of pressure gauge, per unit	P	24.00
(a) Each Gas Meter, tested, proved and sealed per gas meter	P	30.00
xx. Every mechanical ride inspection, etc., used in amusement centers of fairs such as ferris wheel and the like, per unit	P	30.00
g. Annual electronics inspection fees shall be the same as the fees in Section 7 of this Schedule		

12. CERTIFICATIONS

a. Certified True Copy of Building Permit	P	50.00
b. Certified True Copy of Use/Occupancy	P	50.00
c. Issuance of Certificate of Damage	P	50.00
d. Certified True Copy of Certificate of Damage	P	50.00
e. Certified True Copy of electrical Certificate	P	50.00

f. Issuance of Certificate of Gas Meter Installation	P 50.00
g. Certified True Copy of Certificate of Operation	P 50.00
h. Other Certification	P 50.00

NOTE: The Specifications of the Gas Meter shall be:

- Manufacturer
- Serial Number
- Gas Type
- Meter Classification/Model
- Maximum Allowable Operating Pressure-psi (kPA)
- Hub Size – mm (inch)
- Capacity – m3/hr (ft3/hr)

SECTION 110. IMPOSITION OF SURCHARGE/PENALTY- without prejudice to the provisions of the preceding section, the City Engineer/Building Official is hereby authorized to impose a penalty or surcharge in the following cases in such amount and in the manner as hereunder fixed and determined:

- a) For constructing, installing, repairing or causing any change in the use or occupancy of any building or part thereof or appurtenance thereto without any permit, there shall be imposed a surcharge of twenty five percent (25%) of the building permit fee.

When the work in building or structure is started during the pendency of the final action or pending approval by the Municipal Engineer/Building Official of the application for the building permit, the amount of the surcharge shall be according to the following:

- | | |
|--|------|
| 1) Excavation for foundation..... | 10% |
| 2) Construction of foundation (including pile driving and laying of reinforcing bars. | 25% |
| 3) Construction of superstructures up to 2 meters above established grade..... | 50% |
| 4) Construction of superstructures above 2 meters above established grade..... | 100% |

SECTION 111. APPLICABILITY OF THE NATIONAL BUILDING CODE. (P.D. 1096). The provisions of the National Building Code, including the provisions on the rates of fees and harges, and/or as amended by this ordinance, shall apply to the issuance of permits being issued pursuant to the provisions of said Code. The enforcement of said Code shall now be lodged with the City government pursuant to the pertinent provisions of the Local Government Code of 1991 and of this Ordinance.

CHAPTER 24. PROCESSING FEES FOR SUBDIVISION AND CONDOMINIUM PROJECTS/ACTIVITIES

SECTION 112. IMPOSITION OF FEES. Owners or operators of housing subdivisions and condominiums shall pay the following fees to the city treasurer based on the order of payment issued by the city planning office or his duly authorized representative in accordance with the following schedule:

I. ZONING/ LOCATIONAL CLEARANCE

A. Single residential structure attached or detached

- | | |
|------------------------------|------------|
| 1. P100,000 and below | P 200.00 |
| 2. Over P100,000 to P200,000 | P 400.00 |
| 3. Over P200,000 | P 500 plus |

1/10 of 1% excess of P200

B. Apartments / Townhouses

- | | |
|------------------------|-----------|
| 1. P500,000 and below | P1,000.00 |
| 2. Over P500,000 to 2M | P1,500.00 |

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3. Over 2M	P2,500.00
plus 1/10 of 1% of cost in excess of 2M regardless of doors	
C. Dormitories	
1. P2M and below	P2,500.00
2. Over P2M	P2,000.00
plus 1/10 of 1% of cost in excess of 2M regardless of the number of doors	
D. Institutional (Project cost of which is)	
1. Below P2M	P2,000.00
2. Over P2M	P2,000.00
plus 1/10 of 1% of cost in excess OF 2M	
E. Commercial, Industrial and Agro-Industrial Project cost which is:	
1. Below P100,000	P1,000.00
2. Over P100,000 to P500,000	P1,500.00
3. Over P500,000 to P1M	P2,000.00
4. Over P1M to P2M	P3,000.00
5. Over P2M	P5,000.00
plus 1/10 of 1% of cost in excess OF 2M	
F. Special Uses / Special Projects <i>(Gasoline Station, cell sites, slaughter house, treatment plant ect)</i>	
1. Below P2M	P5,000.00
2. Over P2M	P5,000.00
plus 1/10 of 1% of cost in excess of 2M	
G. Alteration / Expansion (affected area/cost only) – same as original?	

II SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957)

A. Approval of Subdivision Plan (including town houses)	
1. Preliminary Approval and Location Clearance (PALC)	P 250.00/ha. or a Fraction thereof
Subdivision Development Plan (PSDP)	P1,000/ha. regardless of density
Inspection Fee	P2,000/ha. regardless of Density
2. Final Approval & Development Permit	
- Additional Fee on Floor Area of houses and building sold with lot	P2./sq.m.
- Inspection Fee	P1,000.00/ha regardless of density
(Not applicably for projects already for (PLAC application)	
3. Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit
4. Certificate of Registration Processing Fee	P2,000.00
5. License to sell (per saleable lot)	P 150.00
- Additional fee on Floor Area of houses & building Sold with lot	P 10/sq.m.
Inspection Fee	P1,000/ha. regardless of density
6. Certificate of Completion	
- Certificate Fee	P 150
- Processing Fee	P 2,000/has. regardless of density
7. Extension of time to develop	P 350.00
-Inspection Fee (affected/unfinished areas only)	P1,000/ha. regardless of density

B. Approval of Condominium Project
Final Approval and Development Permit

1. Processing Fee	P 5.00/sq. m.
a. Land Area	P200/floor
b. No. of Floors	P 4.00/sq.m.
c. Building Areas	P12.00/sq.m.
2. Alteration Plan (<i>affected areas only</i>)	same as Final Approval & Development Permit
3. Conversion (<i>affected areas only</i>)	- do -
4. Certificate of Registration (Processing Fee)	P2,000.00
5. License to Sell	
a. Residential (<i>saleable areas</i>)	P 12.00/sq.m.
b. Commercial (<i>saleable areas</i>)	P 25.00/sq.m.
6. Extension of Time to Develop	
a. Processing Fee	P 350.00
b. Inspection Fee (<i>affected/unfinished areas only</i>)	P 12.00/sq.m. of GFA
7. Certificate of Completion	
a. Certificate Fee	P 150.00
b. Processing Fee	P 12.00/sq.m. of GFA

C. Project under BP 220

C1. Subdivision

1. Preliminary Approval and Locational Clearance	
a. Socialized Housing	P 75.00/ha
b. Economic Housing	P 150.00/ha
<i>Inspection Fee</i>	
a. Socialized Housing	P 200.00/ha
b. Economic Housing	P 500.00/ha
2. Final Approval and Development Permit	
<i>Processing Fee</i>	
a. Socialized Housing	P 500.00/ha
b. Economic Housing	P1,000.00/ha
<i>Inspection Fee</i>	
a. Socialized Housing	P 200.00/ha
b. Economic Housing	P 500.00/ha
<i>(Project already inspected for PALC application may not be charged inspection)</i>	
3. Alteration of Plan (<i>affected areas only</i>)- same as Final Approval & Development Permit	
4. Building Permit (<i>floor area of housing unit</i>)	P 5.00/sq.m.
5. Certificate of Registration	
<i>Application Fee</i>	
a. Socialized Housing	P 350.00
b. Economic Housing	P 500.00
6. Licenses to Sell (<i>per saleable lot</i>)	
a. Socialized Housing	P 20.00/lot
b. Economic Housing	P 50.00/lot
<i>(additional fee on floor area of houses/building sold with lot)</i>	
<i>Inspection Fee</i>	

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- a. Socialized Housing P 200.00/ha
- b. Economic Housing P 500.00/ha

7. Extension of Time to Develop

Filling Fee

- a. Socialized Housing P 350.00
- b. Economic Housing P 350.00

Inspection Fee

- a. Socialized Housing P 200.00/ha
- b. Economic Housing P 500.00/ha

8. Certificate of Completion

Certificate Fee

- a. Socialized Housing P 150.00
- b. Economic Housing P 150.00

Processing Fee

- a. Socialized Housing P 200.00/ha
- b. Economic Housing P 500.00/ha

9. Occupancy Permit

Inspection Fee (saleable floor area of the housing unit)

- a. Socialized Housing P 5.00/sq. m.
- b. Economic Housing P 5.00/sq. m.

C2. Condominium

- 1. Preliminary Approval & Locational Clearance P 500.00
 - 2. Final Approval & Development Permit
 - a. Total Land Area P 5.00/sq. m.
 - b. Number of Floor P 100.00/floor
 - c. Building Area P 2.00/sq. m. of GFA
 - 3. Alteration Plan (*affected areas only*) – same as Final Approval & Development Permit
 - 4. Certificate of Registration P 500.00
 - 5. License to Sell P 5.00/sq. m.
 - 6. Extension of Time to Develop P 350.00
 - * Inspection Fee (FA x P2 x % of remaining development cost) P 2.00sq. m. of saleable area
 - 7. Certificate of Completion
 - a. Certificate Fee P 150.00
 - b. Processing Fee P 3.00/sq. m. of GFA
- D. Approval of Industrial/Commercial Subdivision
- 1. Preliminary Approval and Locational Clearance P 300.00/ha
 - 1a. Inspection Fee P1,000/ha regardless of location
 - 2. Final Approval & Development Permit P5,000/ha regardless of location
 - 2a. Inspection Fee P1,000/ha regardless of location
 - 3. Alteration of Plan (*affected areas only*) – same as Final Approval & Development Permit
 - 4. Certificate of Registration P2,000.00

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5. License to Sell	P2.00/sq. m. of the land area
5a. Inspection Fee	P1,000/ha regardless of location
6. Extension of Time to Develop	P 350.00
6a. Inspection Fee (affected/unfinished areas only)	P1,000.00/ha
7. Certificate of Completion	
7a. Industrial	P 350/ha regardless of the location
7b. Commercial	P 500/ha regardless of location
E. Approval of Farm Lot Subdivision	
1. Preliminary Approval & Locational Clearance	P 200.00/ha
1a/ Inspection Fee	P 500.00
2. Final Approval & Development Permit	P1,000.00/ha
2a. Inspection Fee	P 500.00/ha
<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
3. Alteration Plan (<i>affected areas only</i>) – same as Final Approval & Development Permit	
4. Certificate of Registration	P2,000.00
5. License to Sell	P 500.00/lot
5a. Inspection Fee	P1,000.00/lot
6. Extension of Time to Develop	P 350.00
6a. Inspection Fee (affected/unfinished areas only)	P1,000.00/ha
7. Certificate of Completion	
7a. Certificate Fee	P 150.00
7b. Processing Fee	P1,000.00/ha
F. Approval of Memorial Park/Cemetery Project/Columbarium	
1. Preliminary Approval & Locational Clearance	
a. Memorial Projects	P 500.00/ha
b. Cemeteries	P 200.00/ha
c. Columbarium	P2,500.00/ha
	<u>Inspection Fee</u>
a. Memorial Projects	P1,000.00/ha
b. Cemeteries	P 500.00/ha
c. Columbarium	P 12.00/sq. m. of GFA
2. Final Approval & Development Permit	
a. Memorial Projects	P 2.00/sq. m.
b. Cemeteries	P 1.00/sq. m.
c. Columbarium	P 200.00 floor
	<u>Inspection Fee</u>
<i>(Projects already inspected may not be charged inspection fee)</i>	
a. Memorial Projects	P1,000.00/ha
b. Cemeteries	P 500.00/ha
c. Columbarium	P 12.00/sq. m. of GFA
3. Alteration Fee – same as Final Approval & Development Permit	
4. Certificate of Registration	P2,000.00

5. License to Sell	
a. Memorial Projects	P 50.00/2.5 sq. m.
5a1. Apartment Type	P 20.00/unit
b. Cemeteries	P 20.00/tomb
c. Columbarium	P 50.00/vault

Inspection Fee

a. Memorial Projects	P1,000.00/ha
b. Cemeteries	P 500.00/ha
c. Columbarium	P 350.00

6. Extension of Time to Develop

Inspection Fee (affected/unfinished areas only)

a. Memorial Projects	P1,000.00/ha
b. Cemeteries	P 500.00/ha
c. Columbarium	P 12/sq. m. of the remaining GFA

7. Certificate of Completion (Certificate Fee) P 150.00

Processing Fee

a. Memorial Projects	P1,000.00/ha
b. Cemeteries	P 500.00/ha
c. Columbarium	P 4.00/s.s. of GFA

G. Other Transactions / Certification

A. Application / Request for:

1. Advertisement Approval	P 500.00
2. Cancellation / Reduction of Performance Bond	P2,000.00
3. Lifting of Suspended License to Sell	P2,000.00
4. Exemption from Cease & Desist Order	P 150.00
5. Clearance of Mortgage	P1,000.00
6. Lifting of Cease & Desist Order	P2,000.00
7. Change of Name / Ownership	P1,000.00
8. Voluntary Cancellation of CR/LS	P1,000.00
9. Revalidation/Renewal of Permit (Condominium)	P1,000.00

50% of assessed current processing

B. Other Certifications

1. Zoning Certifications	P 500.00/ha
2. Certification of Town Plan /Zoning Ordinance Approval	P 150.00
3. Certification of New Rights / Sales	P 150.00
4. Certification of Registration (<i>form</i>)	P 150.00
5. License to Sell (<i>form</i>)	P 150.00
6. Certificate of Creditable Withholding Tax (<i>maximum of 5 lots per certificate</i>)	P 150.00
7. Others to include:	
a. Availability to records/public request	P 200.00
b. Certificate of no records on file	P 200.00
c. Certificate of with or without CR/LS	P 200.00
d. Certified Xerox copy of documents (report size)	

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* document of 5 pages or less	P	30.00
* every additional page	P	3.00
e. Photocopy of documents	P	2.00

H. Registration of dealers / Brokers / Salesmen

a. Dealers / Brokers	P	500.00
b. Salesmen / Agent	P	200.00

I. Homeowners Associations

1. Registration of HOA

Examination / Registration

1a. Articles of Incorporation	P	650.00
1b. By-Laws	P	650.00
1c. Books	P	200.00

2. Amendments

2a. Articles of Incorporation	P	500.00
2b. By-Laws	P	500.00

Application for CR/LS with DP issued by LGUs shall be charged inspection fee

3. Dissolution of Homeowners Association	P	500.00
4. Certification of New Set of Officers	P	350.00
5. Other Certifications (Inspection Fee CMP Projects)	P	150.00

J. Legal Fees

a. Filing Fee P1,000.00

b. Additional Fee for Claims (for refund, damages, attorney's fees etc)

1. not more than P20,000.00	P	120.00
2. more than P20,000 but less than P80,000	P	400.00
3. P80,000 or more but less than P100,000	P	600.00
4. P100,000 or more but less than P150,000	P	1,000.00
5. for each P1,000 in excess of P150,000	P	5.00

c. Petition for Review

P2,000.00

d. Pauper litigant are exempt from payments of legal fees:

1. Those whose gross income not more than P6,000/mo and residing within M.M.
2. Those whose gross income is not more than P4,000/mo and residing Outside M.M
3. Those who do not own a real property

e. Government agencies and its instrumentalities are exempted from paying legal fees

f. Local Government & Government owned or controlled operations with or without Independence charters are not exempted paying legal fees.

K. UPLC Legal Research Fee (50% discount for students)

a1. Photocopy (<i>Maps: Subd./Condo. Plan; Presentation size</i>)	P	100.00
a2. Hard Copy from Diskette (<i>License to Sell Data</i>)	P	30.00/1 st page
in excess of 5pages	P	5.00each
a3. Electronic File (<i>License to sell available Data</i>)	P	500.00/diskette
additional fee for rush job	P	50.00
a4. Electronic File (<i>Land Use Maps available</i>)	P	10,000.00
a5. Certified True Copy – Map (<i>Land Use Plan</i>)	P	100.00

b. Sales of Forms, Publications, etc.

b1. Proforma – Articles of Incorporation and By-Laws	P	150.00
b2. Books and other HLURB Publications		

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b2a. CLUP Guidelines:

Volume I	Demography	P	120.00
Volume II	Social Sector	P	380.00
Volume III	Economic Sector	P	380.00
Volume IV	Infrastructure & Utilities Sector	P	250.00
Volume V	Land Use	P	300.00
Volume VI	Local Administration	P	100.00
Volume VII	Mapping	P	250.00
Volume VIII	Report Writing	P	50.00
Volume IX	Plan, Review, Adoption & Approval Process	P	230.00
Volume X	Model Zoning Ordinance	P	150.00

b2b. PD 957	P	200.00
b3b. BP 220	P	200.00
b4b. Planning Strategically Guidelines	P	200.00

SECTION 113. APPLICATION AND CERTIFICATION. Applicants for locational clearance for conforming project or activity shall submit their applicant to the Zoning Official. After due verification and inspection conducted by the said official or his duly authorized representatives, a certificate therefore, shall be issued stating, among others, that the subject property, business, buildings, renovations, expansions are in conformity with the existing zoning classification of the City.

SECTION 114. IMPOSITION OF FEES. The fees imposed in this Chapter shall be paid to the City Treasurer before the permit to develop land, construct, renovate and expand, in Marikina is issued.

CHAPTER 25. EXCAVATION PERMIT FEES **(ROADS AND WATERWORKS)**

SECTION 115. IMPOSITION OF FEES. Fees and charges shall be collected from all applicants who shall make, or cause to be made, any excavation within the City.

a.) processing Fee:

a1. Poles and Houses connections	P100.00
a2. All other excavations	P200.00

b.) Excavation Permit Fee:

b1. For 50 lineal m. or less but not over the maximum width of trench of 0.50m	P200.00
b2. Over and above 50 lineal meters	P 20.00/1.m.
b3. Over and above 0.50 meter trench width	P 20.00/sq. m.
b4. For installation of wooden/concrete utility pole	P 50.00/pole

c.) Outdoor Cable Lines Installation Permit Fees – These apply to new, repair/change of lines which have not previously been paid for before the adoption of this Ordinance.

c1. Existing Power Lines	exempted
c2. New Power Lines	P 5.00/m
c3. Communication Line per cable	P 5.00/m

d.) Other equipment and Apparatus

***Power System**

d1. each transformer up to 1kva	P 2.00
d2. Every fraction thereof in excess of 1 kva up to 2,000 kva	P 1.00
d3. Each transformer above 2,000 kva	P2,000.00
d4. Every fraction thereof in excess of 2,000 kva	P 2.00

***Communication System**

d1. Each public phone	P1,000.00
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d2. Outside (Plant Cable Network) Cabinet P2,000.00

e.) Deposit for restoration work per sq. m. or fraction thereof

Concrete Pavements Streets	fee per sq. m. of fraction thereof
e1. 12" thickness	P4,300.40/sq.m.
e2. 10" thickness	P3,585.40/sq.m.
e3. 8" thickness	P2,868.31/sq.m.
e4. 6" thickness	P2,151.23/sq.m.
e5. Asphalt Paved	P 300.00
e6. Macadam-surfaced street	P 200.00
e7. Concrete Sidewalk	P 702.00/sq.m.
e8. Concrete curb and gutter	P 544.64/sq.m.

f1.) Restoration works and other consequential responsibilities or obligations over excavations after the completion of the underground works shall be done by the contractor/implementing agency. For individual connection, restoration shall be done by the City Engineer.

f2.) A cash deposit and/or performance bond for restoration cost of the project undertaken by the implementing agency (such as PLDT, MWSS, etc.) based on the schedule of restoration rates of the City Government shall be made refundable one (1) month after the expiration of one (1) year period. For restoration works to be undertaken by contract, the contractor shall post a guaranty bond equivalent to the computed restoration cost. A certified True Xerox Copy of the guaranty bond posted to the implementing agency is acceptable.

f3.) for individual connections, a cash payment for restoration works shall be made to the City Government.

SECTION 116. MAINTENANCE DEPOSIT. The Utility Company / I.A. shall maintain for a period of one (1) year from date of acceptance the restored excavation portion of the right of way. It shall deposit to the LGU the equivalent amount based on the following schedule of rate which shall be utilized by the concerned agency in case of failure of the utility company/I.A. contractor to repair the damaged portion of the road right-of-way. This maintenance deposit shall be refunded one (1) month after the expiration of one (1) year period.

a. Concrete Pavement	Fee per square meter or a fraction thereof
a1. 12" thickness	P1,720.96/sq. m.
a2. 10" thickness	P1,290.74/sq. m.
a3. 8" thickness	P1,003.90/sq. m.
a4. 6" thickness	P 860.50/sq. m.
b. Asphalt	P 175.00/sq. m.
c. Concrete Curb and Gutter	P 217.85/sq. m.
d. Concrete Sidewalk (with red cement)	P 280.80/sq. m.

1a. restoration works and other consequential responsibilities or obligations over excavations after the completion of the underground works shall be done by the contractor/implementing agency. For individual connection, restoration shall be done by the City Engineer.

1b. A cash deposit and/or performance bond for restoration cost of the project undertaken by the implementing agency (such as PLDT, MWSS, etc.) based on the schedule of restoration rates of the City Government shall be made refundable one (1) month after the expiration of one (1) year period, for restoration works to be undertaken by contract, the contractor shall post a guaranty bond equivalent to the computed restoration cost. A certified true Xerox copy of the guaranty bond posted to the implementing agency is acceptable.

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1c. for individual connections, a cash payment for restoration works shall be made to the City Government.

SECTION 117. FILING OF APPLICATION. Application for permit to undertake excavations shall be filed with the City engineer. The permit shall be released within ten (10) working days after submission of all requirements.

SECTION 118. CONDITIONS FOR PERMIT. The permit to undertake excavations shall contain, among others, such other conditions as may be necessary to ensure public safety and convenience. All such excavations shall be in accordance with the excavation and installation plans approved by the City Engineer.

SECTION 119. EXERCISE OF SUPERVISION. All excavation works shall be under the supervision of the City Engineer to ensure compliance with the installation plans and other conditions in the permit.

SECTION 120. EXCAVATION AFFECTING ADJOINING PROPERTIES.

a) **TEMPORARY SUPPORT OF ADJOINING PROPERTY.** The person causing any excavation to be made shall provide such sheet piling and bracing as may be necessary to prevent materials or structures of adjoining property from caving in before permanent support shall have been provided for the sides of an excavation.

b) **PERMANENT SUPPORT OF ADJOINING PROPERTY.** Whenever provisions are made for the permanent support of the sides of an excavation, the person causing such excavation to be made shall construct an appropriate retaining wall which shall be carried to a height sufficient to retain the soil of the adjoining area.

c) **ENTRANCE TO ADJOINING PREMISES.** For the purpose of providing temporary support to adjoining premises, the person causing an excavation to be made shall get the consent of the owner of the adjoining premises to enter said premises and construct the temporary support. However, if such consent and entrance are not granted, the owner of adjoining premises shall be responsible for providing the necessary support, as the case may be, to his premises at his own expense, and for that purpose, he shall be given authority to enter the premises where the excavation is to be made.

SECTION 121. EXCAVATION AFFECTING ADJOINING STRUCTURES.

a) **EXCAVATION MORE THAN FOUR (4) FEET DEEP.** Whenever an excavation is carried to the depth of more than four (4) feet below the curb, the person causing the excavation to be made shall seek consent to enter the premises of adjoining structures at all times. If granted the consent of the owner adjoining structures to enter, he shall, at his own expense, preserve and protect from damage all existing structures, the safety of which may be affected by that part of the excavation which extends more than four (4) feet below the curb line. He shall support such structure by proper foundation. If the owner's consent to enter is not granted to the person causing the excavation to be made, it shall be the duty of the owner not granting the consent to make and provide the necessary foundation, and when necessary for that purpose, such owner shall be given authority to enter the premises where such excavation is to be made.

b) **EXCAVATION FOUR (4) FEET OR LESS DEPTH.** The person causing excavations shall preserve the safety of the structures which may be affected by the excavation and protect them from injury and support them by proper foundation (except as otherwise provided in excavations more than four (4) feet deep): and when necessary for that purpose, the owner of the structures shall be given the authority to enter the premises where such excavation is to be made.

SECTION 122. APPROPRIATE MARKERS AND GUARDS.

a) The excavations shall be provided with appropriate markers and safety to travelling vehicles and pedestrians. Such markers and safety guards shall carry the identity of the person or agency undertaking the excavation.

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b) In the event of death, injury and/or damages caused by the non-completion of such works and/or failure of the one undertaking work to adopt the required precautionary measures for the protection of the general public or violation of any of the terms or conditions of the permit, the excavator with permit shall assume all liabilities of such death, injury or damage arising there from. For this purpose, the excavation with permit shall purchase insurance coverage to answer for third party liability.

SECTION 123. INSERTION PROHIBITED. All excavations passing through canals and insertions through drainage or sewerage pipes are strictly prohibited.

SECTION 124. PRIVATE ROADS, PASSAGEWAYS AND SIDEWALKS. The City Engineer or his authorized representative shall have the authority to inspect all diggings and excavations being undertaken on all private roads, passageways and sidewalks and to require that restoration of the excavated area meets the standard specifications prescribed by the City.

SECTION 125. TIME OF PAYMENT AND SURCHARGE FOR LATE PAYMENT. The fees imposed in this article shall be paid to the City Treasurer before the permit to dig or to excavate is issued. Such permit is valid when the official receipt covering payment of the prescribed fees is attached thereto. A surcharge of twenty (20%) percent plus two (2%) interest per month of the processing and excavation fees imposed in this article shall be collected from any person or entity which commenced to dig or excavation, before the permit was issued. Provided, Further, that when the excavation work is started with due notice to the City Government, and after the lapse of ten (10) working days from the date of filing and acceptance of application for Excavation Permit, no surcharge or penalty shall be imposed.

SECTION 126. ADMINISTRATIVE FINES. Administrative sanctions not exceeding ten thousand (P10,000.00) pesos shall be imposed on the following cases:

1. Excavating without excavation permit
2. Non-compliance with the work stoppage
3. Failure to post or display the Excavation Permit in a conspicuous place in the project site
4. Failure to install/road high way safety construction devices
5. failure to install road signs and billboards.

SECTION 127. DETERMINATION OF AMOUNT OF FINES. The following shall be used as basis for determining the gravity of the offense:

1. Light Violation

- a. Failure to post or display the excavation permit.
- b. Failure to replace the busted street lights within 24 hours upon notice
- c. Failure to remove/dispose of cut branches, leaves and scraps

2. Less Grave Violation

- a. failure to install road/highway safety construction devices.
- b. failure to install road signs and billboards.
- c. failure to remove debris/waste materials on the sidewalks and thoroughfares after the completion of work.
- d. Failure to remove obstruction of stump or butt within 2 hours upon notice.
- e. failure to correct existing leaning poles, utility and guy poles, (grounding cables, guy anchors) to its plumb line within 30 days upon notice.
- f. failure to correct primarily, secondary neutral and service line according to the minimum vertical clearance from top of the shoulder or sidewalk when installed along the side of the highway or street in highly urbanized areas, within 30 days upon notice

3. Grave Violation

- a. Diggings without an excavation permit
- b. Non-compliance with the work stoppage order for excavating without an excavation permit.

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- c. Non-compliance with the work stoppage order for failure to comply with any of the condition set-forth in the permit.
- d. failure to restore the pavement to its original condition.
- e. failure to remove construction barracks/quarters after completion of the work.

SECTION 128. SCHEDULE OF FINES.

<u>VIOLATION</u>	<u>LIGHT</u>	<u>LESS GRAVE</u>	<u>GRAVE</u>
Minimum	P 500.00	P1,000.00	P 2,500.00
Medium	P1,000.00	P2,500.00	P 5,000.00
Maximum	P1,500.00	P5,000.00	P10,000.00

The above fines shall be imposed as follows:

1. Minimum Fine – for failure to comply with the terms of the first notice.
2. Medium Fine – for failure to comply with the terms of the second notice.
3. Maximum Fine – for failure to comply with the terms of the third notice.

SECTION 129. SURCHARGES FOR LATE PAYMENT. Without prejudice to the provisions of the preceding sections, the LGUs are hereby authorized to impose penalty for surcharge equivalent to fifty (50%) of the excavation Permit for commencing. The diggings or excavation prior to the issuance of the Excavation Permit.

Provided, further, that when the explanation work is started to due notice and advise and address to the LGUs and after the lapse of eight (8) days from the date of filing and acceptance of the Application permit, no surcharge or penalty shall be imposed.

SECTION 130. ESCALATION CLAUSE. Should there be any increase in the cost of labor and/or materials, including the increase in the cost of operation and maintenance equipment, upon the recommendation of the City Engineer and subsequent approval of the City Mayor, a corresponding increase shall be adjusted in the restoration costs listed herein but not to exceed fifty percent (50%) of the increase in the cost of items and not more often than once a year.

SECTION 131. REVOCATION OF PERMITS. Permits issued under this Chapter may be revoked or cancelled in cases of emergency, when public interest so demands or non-compliance with the conditions of the permits.

SECTION 132. PENALTIES. Any person violating any of the provisions of this Article shall upon convictions, be punished by a fine of not less than one thousand pesos (P1,000.00) but not more than six (6) months imprisonment or both at the discretion of the court. In case of a corporation, partnership or association, the president, manager or the person-in-charge of the project shall be liable therefore.

CHAPTER 26. SANITARY INSPECTION AND HEALTH
CERTIFICATE FEES

SECTION 133. SANITARY PERMIT FEE. Every Owner/Operator of business entity, Industrial, Commercial, Institutional, Recreational, Accessories, Buildings or Houses for Rent and all business specified in Chapter III of Marikina Sanitation Code shall secure a Sanitary Permit to Operate from the City Health Office in accordance with the existing national and local rules and regulations. A service charge of Three Hundred (P300.00) Pesos is paid annually for all types of business. *(as per Ordinance No. 08, S. 2008)*

SECTION 134. SANITARY INSPECTION FEES. Every owner/operator of business, Industrial, Commercial, Institutional, Recreational, Agricultural establishments, Accessories, Building or Houses

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for Rent/Lease and all business entities securing Sanitary Permit to Operate from the City Health Office, for the purpose of supervision and enforcement of existing rules and regulations on Health, Sanitation and safety of the Public. Upon payment to the City Treasurer of an annual fee in accordance with the following schedule:

- | | |
|--|-----------|
| a) Financial institutions such as banks, pawnshops, insurance companies, finance and other investment companies dealers in securities and foreign exchange dealers | |
| Main Office..... | P225.00 |
| Every branch office..... | P150.00 |
| b) Gasoline service and filling stations..... | P375.00 |
| c) Private hospitals | P600.00 |
| d) Medical clinics and dental and animal hospitals..... | P225.00 |
| e) Dwellings and other spaces for lease or rent: | |
| Hotel, motels, apartels, pension inns, drive inns: | |
| With 150 or more rooms..... | P600.00 |
| With 100 to 149 rooms..... | P450.00 |
| With 50 to 99 rooms..... | P300.00 |
| With 25 to 49 rooms..... | P150.00 |
| With less than 25 rooms..... | P112.50 |
| Apartments, per door..... | P 30.00 |
| Dormitories, lodging or boarding houses with accommodation for: | |
| 40 or more boarders or lodgers..... | P375.00 |
| 15 to 39 boarders or lodgers..... | P225.00 |
| less than 15 boarders and lodgers..... | P150.00 |
| f) Institutions of learning..... | P450.00 |
| g) Media Facilities..... | P150.00 |
| h) Telegraph,teletype, cable and wireless communication companies..... | P150.00 |
| i) Telephone, electric and power companies | |
| Main Office..... | P300.00 |
| Every branch office..... | P150.00 |
| j) Administration, display offices, and/or offices of professionals..... | P 75.00 |
| k) Peddlers..... | P 15.00 |
| l) Lending investors..... | P150.00 |
| m) All other business industrial, commercial agricultural establishments not specifically mentioned above: | |
| less than 25 sq. m..... | P 300.00 |
| 25 sqm. or more but less than 50sqm..... | P 400.00 |
| 50 sqm. or more but less than 50sqm..... | P 500.00 |
| 100 sqm. or more but less than 50sqm..... | P 600.00 |
| 200 sqm. or more but less than 50sqm..... | P 700.00 |
| 500 sqm. or more but less than 50sqm..... | P 800.00 |
| 1000 sqm. or more but less than 50sqm..... | P 900.00 |
| 1500 sqm. or more but less than 50sqm..... | P1,200.00 |
| 2000 sqm. or more but less than 50sqm..... | P1,500.00 |
| 3000 sqm. and up..... | P3,000.00 |
| n) Manufacturers, producers, foundry shops, laboratories, privately-owned markets, shopping centers, talipapas, and warehouses..... | P 600.00 |
| o) Amusement places, such as theaters, coliseums, sauna baths, massage clinics, operators of golf course, cockpit arenas, bowling alleys, stadia..... | P 600.00 |
| p) Other amusement place not mentioned above..... | P 400.00 |

- q) Public eating places, such as restaurant, refreshment parlor, carinderia, etc.
 Public eating places with 50 or more personnel.....P 600.00
 Public eating places with less than 50 personnel.....P 400.00
- r) Establishments offering services such as welding, vulcanizing, printing, publishing, tailoring, barbering, and other similar services.....P 350.00
- t) Funeral parlors.....P 400.00
- u) Retailers and other establishments not included in the above.....P 100.00

In case where a single person, partnership or corporation conducts or operates two or more businesses on one place or establishments, the sanitary inspection permit fee shall be imposed on the business with the highest rate.

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

I. HEALTH SERVICES

Ia. Laboratory Examination

i.	Urinalysis	P 50.00
ii.	Fecalysis	P 50.00
iii.	Occult Blood	P100.00
iv.	Drug Testing	P200.00
v.	Complete Blood Count	P100.00
vi.	Platelet Count	P100.00
vii.	Hemoglobin/Hematocrit	P 50.00
viii.	Clotting/Bleeding Time	P 50.00
ix.	Pregnancy Test	P100.00
x.	Gram Staining	P 50.00
xi.	Semen Analysis	P100.00
xii.	Hepatitis B Screening	P175.00
xiii.	Rapid Plasma Reagin	P150.00
xiv.	Prothrombin Time	P200.00
xv.	Electro Cardio Gram	P120.00
xvi.	Fasting Blood Sugar	P100.00
xvii.	Blood Urea Nitrogen	P100.00
xviii.	Creatinine	P100.00
xix.	Cholesterol	P100.00
xx.	Triglycerides	P100.00
xxi.	Blood Uric Acid	P100.00
xxii.	High Density Lipoprotein	P100.00
xxiii.	Low Density Lipoprotein	P100.00
xxiv.	SGPT/ALT	P100.00
xxv.	SGOT/ALT	P100.00
xxvi.	Health Certificate Card	P 50.00
xxvii.	Health Certificate Duplicate	P 50.00
xxviii.	Drug Testing Duplicate	P 50.00
xxix.	HbA1c Test	P500.00 (new)

Ib. Radiologic Procedures

B1. HEAD

1.	Skull (adult) AP-L Views	P250.00
2.	Skull (Pediatrics) AP-L Views	P250.00

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3. Skull (Towne's view only)	P100.00
4. Facial Bones (water's view)	P250.00
5. Mastoids (3views)	P400.00
6. Paranasal Sinuses (3views)	P350.00
7. Nasal Bone (2views)	P200.00
8. Orbit (2views)	P300.00
9. Zygoma (submento-vertico view)	P300.00
10. Temporo-Mandibular Joints	P350.00
11. Maxilla/Mandible	P350.00

B2. NECK

1. Cervical Spine/Soft Tissue (2views)	P300.00
2. Cervical Spine (4views AP-L-O's)	P400.00
3. Foreign Body (2views)	P250.00

B3. CHEST

1. Chest (Adult) PA View	P150.00
2. Chest (Adult) PA-L View	P280.00
3. Chest (Adult) Lat. View	P200.00
4. Chest (Adult) Apico-lordotic or cone Down View	P100.00
5. Chest (Pediatrics) AP-L views	P200.00
6. Thoracic Rib Cage	P200.00

B4. ABDOMEN

1. Abdominal (Adult) AP View	P200.00
2. Abdomen (Adult) Upright & Supine	P300.00
3. Abdomen (Adult) Lateral & Decubitus Views	P300.00
4. Abdomen (Pediatrics) AP Views	P150.00
5. Abdomen (pediatrics) AP-L/Upright or Supine views	P300.00
6. KUB (1view)	P250.00

B5. OTHER SPINE/SKELETAL SYSTEM

1. Cervico-Thoraic Spine (2views)	P300.00
2. Thoracic Spine (2views)	P300.00
3. Thoraco-Lumbar Spine (2views)	P300.00
4. Lumbo-Sacral Spine (2views)	P300.00
5. Lumbo-Sacral Spine (4views AP-L-O's)	P600.00
6. Lumbo-Sacral Spine & Pelvis (2views)	P300.00
7. Pelvis/Sacro-iliac Joints (1view)	P200.00
8. Clavicle AP view	P150.00
9. Shoulder Joints (1view)	P150.00
10. Shoulder Joints (2views)	P250.00
11. Arm/"Humerus" (2views)	P200.00
12. Elbow (2views)	P200.00
13. Forearm/"Radius & Ulna" (2views)	P200.00
14. Waist (2views)	P200.00
15. Hand (2views)	P200.00
16. Hip Joint (2views)	P200.00
17. Thigh/"Femur" (2views)	P200.00
18. Knee Joint (2views)	P200.00
19. Leg/"Tibia & Fibula" (2views)	P200.00
20. Ankle Joint (2views)	P200.00
21. Foot (2views)	P200.00

II. BURIAL, TRANSFER, ENTRANCE EXHUMATION FEES

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(A) Burial	
A1. Private	P500.00
A2. Public	P400.00
(B) Transfer	
B1. Local to Local	P300.00
B2. Local to Abroad	P700.00
(C) Entrance	
C1. From Abroad	P800.00
C2. From other LGU's	P300.00
(D) Exhumation	
D1. Private Cemeteries	P500.00
D2. Public Cemeteries	P300.00
D3. With Special Permit	P300.00
(E) Reburial	
E1. Private Cemeteries	P300.00
E2. Public Cemeteries	P300.00
(F) Cremation	P300.00
III. DENTAL SERVICES	
1. Oral Prophylaxis	P 50.00
2. Permanent Filing	P100.00
3. Temporary Filing	P 50.00
4. Extraction	P100.00
5. Sealant	P 50.00
6. Fluoride	P 50.00
7. Dental X-Ray	P150.00
8. Gum Treatment	P 50.00
IV. OTHER SERVICES	
1. Pre-Marriage Counseling	P150.00
2. Blood Typing	P 50.00
3. Medical Certificate	
a. Absent from work	P 50.00
b. Athletes	P 50.00
c. Driver's License	P 50.00
4. Social Security System (SSS) Claims (Sickness Notification/Disability)	P100.00
5. Anti-Rabies Injection	
a. Intra-dermal route per site (succeeding dose)	P300.00
b. Intra-muscular route (succeeding dose)	P500.00
c. Acetic Acid Wash	P 50.00

ULTRASOUND PRICELIST (As per Ordinance No. 156, S.2008)

Pelvic (OB-GYNE)	P300.00
Transvaginal (TVS)	P400.00
Biophysical Profile Scoring (BPS)	P400.00
Prostate	P300.00
Kidneys (Right and Left)	P300.00
KUB (Kidneys and Urinary Bladder)	P500.00
KUB Prostate / Pelvic	P700.00

One Organ (Liver, Gallbladder, Pancreas, Spleen)	P300.00
Hepato-Biliary Tree (HBT)	P400.00
Hepato-Biliary Tree and Pancreas	P500.00
Upper Abdomen (includes Liver, Gall Bladder, Pancreas, Spleen)	P500.00
Whole Abdomen	P800.00
Whole Abdomen + Prostate / Pelvic	P950.00

SECTION 135. HEALTH CERTIFICATE FEE. All persons employed in business establishment engaged in food, entertainment, and personal services are required to undergo regular medical and physical examination given by government hospitals, medical clinics, and those private hospitals and medical clinics that maybe accredited for the purpose. Based on the favorable results of the medical and health examination and upon payment of an annual fee of One Hundred Pesos (P100.00) to the City Treasurer, the applicant shall be issued a chronologically numbered and serialized health certificate. The City Health office shall keep a file copy of the medical and physical examination.

CHAPTER 27. POLICE CLEARANCE FEES

SECTION 136. POLICE CLEARANCE FEES. The following police clearance fees shall be collected for each issuance thereof:

A) CLEARANCE FEES

1. For employment, scholarship, study grant for other purposes not herein specified...P 75.00
2. For firearms permit application.....P240.00
3. For Change Name.....P 75.00
4. For Passport and Visa Application.....P140.00
5. For application of Filipino Citizenship.....P500.00
6. Certification that the document is a certified true copy.....P 15.00
7. For employment abroad.....P175.00

B) SERVICE FEES. In addition to the above fees, the following service charges shall be collected:

1. Verification fee.....P 10.00
2. Finger Printing.....P 30.00
3. Photo, if taken by the agency.....P 35.00

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

D) EXEMPTION. The fee shall not be collected from officials and employees of the local and national government whose request are related to official business.

SECTION 137. PAYMENT OF FEES. The fees shall paid to the Coty Treasurer or hi duly authorized deputies upon issuance of an order of payment made after the application or police clearance was presented.

SECTION 138. DISTRIBUTION OF COLLECTION. Fees collected by the office of the City Treasurer under this Chapter shall be distributed as follows:

- a. Service fees shall go to the Philippine National police-Marikina City.
- b. All other Fees collected per this Chapter shall accrue to the General Fund of the City.”

CHAPTER 28. CIVIL REGISTRY FEES

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SECTION 139. IMPOSITION OF FEES. Fees shall be collected from all the applicants for the issuance of civil registry documents.

FEES

a) BIRTH CERTIFICATE

1. Registration of Birth (On time)	P100.00
2. Registration of Birth (Late Registration)	
2a. After 30 days up to One (1) year	P200.00
2b. Two (2) years up to Four (4) years	P400.00
2c. Five (5) years and above	P400.00
3. Processing Fee (Out of Town Registration)	P500.00
4. Issuance of Certified Copy	P150.00

b) MARRIAGE CERTIFICATE

1. Registration of Marriage (On Time)	
1a. Registration Fee	P100.00
1b. Solemnization Fee	P150.00
2. Registration of Marriage (Late Registration)	
2a. Late Registration Fee	P200.00
2b. Solemnization Fee	P150.00
3. Issuance of Certified Copy	P150.00

c) DEATH CERTIFICATE

1. Registration of Death (On Time)	
1a. Registration Fee	P100.00
2. Registration of Death (Late Registration)	
2a. Late Registration Fee	P200.00
3. Issuance of Certified Copy	P150.00

d) COURT DECREES (Annulment, Adoption, Etc.)

1. Registration Fees	
1a. Adoption	P1,000.00
1b. Annulment of Marriage	P1,000.00
1c. Legal Separation	P1,000.00
1d. Divorce	P1,000.00
1e. Emancipation of Minor	P1,000.00
1f. Decision of Acknowledgment of Natural Children	P1,000.00
1g. Decision on Paternity Filiations	P1,000.00
1h. Guardianship	P1,000.00
1i. Aliases	P1,000.00
1j. Naturalization	P1,000.00
1k. Election of Philippine Citizenship	P1,000.00
2. Issuance of Certified Copy	
2a. Certification Fee (One Set)	P500.00

e) SPECIAL LAWS

1. Republic Act 9048	
1a. Change of Name	P3,000.00
1b. Correction of Entry	P1,000.00
1c. Certified Copy (per set)	P150.00

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- 2. Republic Act 9255
 - 2a. Affidavit to use the Father's Surname P300.00
 - 2b. Certified Copy (per set) P150.00
- 3. Legitimation
 - 2a. Processing fee P250.00
 - 2b. Verification P50.00
 - 2c. Certified Copy (per set) P150.00
- 4. Acknowledgement of Paternity P150.00
 - 4a. Certified Copy (per set) P150.00

f) APPLICATION OF MARRIAGE LICENSE

- 1. Blank Application Form P50.00
- 2. Application for Marriage License P100.00
- 3. Issuance of Marriage License P300.00
- 4. Certification of Parental Consent/Advise P100.00
- 5. Certification Copy of Marriage License with attachment (set) P150.00

g) OTHER CIVIL REGISTRY SERVICES

- 1. Endorsement of Documents to National Statistics Office (NSO) P150.00
- 2. Early Endorsement of Documents to National Statistics Office P150.00
- 3. Issuance of Civil Registry Documents on Security Paper (SECPA) P150.00
- 4. Supplemental Report P150.00

SECTION 140. TIME OF PAYMENT. The fees shall be paid to the City Treasurer, upon order of payment issued by the City Civil Registrar, before the release of the document.

SECTION 141. EXEMPTION. The herein prescribed fees shall not be collected on certification/certified copies of documents for official use at the request of a court or government office.

CHAPTER 29. MAYOR'S PERMIT FEES FOR SIGNS, SIGNBOARDS AND ADVERTISEMENTS

SECTION 142. DIRECTIONAL SIGN/BILBOARDS (MINI), ADVERTISING WAITING SHEDS, ADVERTISING BILLBOARDS, COMMUNITY BILLBOARDS AUTHORIZED FOR ELASE. The City Government of Marikina hereby authorizes the lease of selected billboards, waiting sheds, and advertising billboards to commercial, business, industrial, educational and other establishments and institution operating within and outside Marikina City at the rates prescribed hereunder:

- a) Directional Signs/Billboards (mini)
 - Mini-Directional Signs (1.20m x 0.30m) P7,500.00/panel per year
- b) Waiting Sheds
 - Illuminated Panel (1.00m x 1.50m) P5,000.00/panel for 6mos
 - Overhead (.90m x 3.00m) P5,000.00/panel for 6mos
- c) Community Billboards (Single Face) 2.40m x2.40m P5,000.00/month
- d) Advertising Billboards four panel (3.70m x 3.70m) P7,500.00/panel/mo.
- e) Advertising Billboards (Big Single Face)4.80m x 4.80mP10,000.00/month
- f) Advertisements by means of placards, per square meter or fraction thereof...P13.50
- g) Advertisements for business or profession by means of slides in moviehouses or theaters payable by owners of moviehouses , theaters, annually.....P150.00
- h) Advertisements for business or profession by means oof film exhibition payable by owners or operators of moviehouses, or theaters, annually.....P1,200.00

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In addition to the fees provided under items 1) and 2) of this section, for the use of electric neon lights in billboards, pr square meter or fraction thereof.....P15.00

- i) Mass display of signs Tax per quarter
 - From 100 to 250 display signs.....P 450.00
 - From 251 to 500 display signs.....P 675.00
 - From 501 to 750 display signs.....P 825.00
 - From 751 to 1,000 display signs.....P1,050.00
 - For more than 1,000 display signs.....P2,250.00
- j) Advertisements by means of vehicles, ballons, kites, etc.
 - Per day or fraction thereof.....P 60.00
 - Per week or fraction thereof.....P 90.00
 - Per month or fraction thereof.....P 120.00
- k) Advertisements by means of promotional sales (house to house), per day per person.....750.00

SECTION 143. TIME OF PAYMENT. The annual fee imposed in this Chapter shall be paid to the City Treasurer before the advertisement, sign, signboard or billboard is displayed or distributed or at such other times as may be determined by regulation and renewable on or before January twenty (20) of each year.

SECTION 144. REQUIREMENTS. Any person desiring to display signs, signboards, billboards, or advertisement shall file an application with the Business Permits and License Office on the required form together with the approved sign permit issued by the City Engineer.

CHAPTER 30. FIRE INSPECTION FEE

SECTION 145. IMPOSITION OF FEES. Any person, natural or juridical who uses or occupies any building or structure or who shall keep or store at his place of business or any place in Marikina, or transport or convey over the streets of Marikina any flammable, explosive, or highly combustible materials, shall first secure a permit from City Fire Marshal in coordination with the City Engineer and Chief of City Transportation Management and Development Office (CTMDO), and pay the corresponding annual fees thereof as follows:

Authority Having Jurisdiction:

- 1. Construction, Installation & Storage - City Engineer in coordination with the City Fire Marshal
- 2. Transportation/Conveyance - CTMDO in coordination with the City Fire Marshal

a) For the use or occupancy of buildings, structures, facilities, or their premises including the installation of fire protection and fire safety equipments:

- 1) Assembly buildings such as leisure’s, theaters, auditoriums, cockpits, grand-stands, boxing arenas, conventions halls, concert halls, race tracks, sports complexes, and the like..... P300.00
- 2) Educational/institutional buildings such as schools, universities, hospitals, nursery and kindergarten school, day care centers, civic centers, and the like.....P200.00
- 3)Industrial/commercial buildings or establishments, retailers/wholesalers, importers, exporters, manufacturers, producers, assemblers, distillers, and compounder, brewers..... P300.00
- 4) Eateries..... P150.00



5) Amusement places, such as night clubs, sauna and bath houses, pub houses, disco beer houses, bar, cocktail, lounges etc.....	P300.00
6) Service contractors.....	P 75.00
7) Lessors of real property, per unit, and hotels, pension inns, motels, boarding houses, per unit/chamber/room.....	P 75.00
8) Offices of professionals.....	P 75.00

b) Storage Occupancies

1) Lumberyards.....	P300.00
2) Warehouse (highly combustible materials).....	P225.00
3) Warehouse (low combustible materials).....	P150.00
4) Parking garage.....	P150.00
5) Cold Storage.....	P225.00
6) Grains and foods.....	P150.00
7) others.....	P 75.00

c) Processing of buildings plans

1) Residential.....	P 75.00
2) Commercial.....	P150.00
3) Industrial.....	P150.00
4) Others.....	P 75.00

d) For storage handling and/or use/installation and conveyance of combustible materials, flammable liquids and gases.

d.1 For Storage of flammable liquids/liquefied Petroleum Gas and other compressed gas:

1) over 20 to 50 gals. of water capacity.....	P 60.00
2) over 50 to 100 gals. of water capacity.....	P 80.00
3) over 100 to 200 gals. of water capacity.....	P100.00
4) over 200 to 300 gals. of water capacity.....	P120.00
5) over 300 to 500 gals. of water capacity.....	P160.00
6) For every additional 100 gals. of water capacity in excess of 500 gals.	60.00

d.2 For Storage of Combustible Solids

1) 20 kg to 100 kg	P 30.00
2) over 100 kg to 400 kg	P 45.00
3) over 400 kg to 2,000 kg	P112.00
4) over 2,000 kg to 4,000 kg	P224.00
5) over 4,000 kg to 20,000 kg	P333.00
6) over 20,000 kg	P450.00

d.3 For Installation of Flammable Liquids, LPG and Compressed Gas Systems

a. Gases exceeding 454 liters water capacity	P300.00
for every additional 100 liters or fraction in excess of 454 liters	P 75.00
b. Flammable liquids in above ground & underground tanks	P500.00

d.4 For Transportation and/or conveyance of flammable and/or combustible materials, explosive by means of motor or other means of transportation

d.4.1 For every cargo trucks/other vehicle with a load capacity not exceeding 500 gal. of flammable liquids	P500.00
For every additional 100 gallons	P50.00
d.4.2 For every cargo trucks/other vehicle with a load capacity of not exceeding 500kg of explosives and/or combustible materials including Hazardous Materials.	P300.00

For every additional 100kg

P50.00

SECTION 146. TIME OF PAYMENT. The fees imposed in this Article shall be paid to the City Treasurer within thirty (30) days after the inspection has been conducted for the purpose of securing a permit.

SECTION 147. ADMINISTRATIVE PROVISIONS. The City Fire Marshal, in coordination with the City Engineer, shall have the supervision over the location and manner of storing and transporting flammable, explosive, and combustible materials, and installing gas system or cooking appliances in Marikina, subject to the rules and regulations on fire prevention and protection. If in his judgment, the location or manner of storing such materials, and the installation of the gas system or cooking appliances are improper and would serve as fire hazards, he shall issue an order to the owner/administrator of the building so that appropriate measures can be undertaken with respect to proper storage and care within twenty four (24) hours from receipt of the order.

a. No permit shall be issued for the Storage and Conveyance and handling of Flammable liquids, explosives, gun powder and other similar Hazardous Materials without first securing a Permit/Clearance from the Office of the City Fire Marshal and other Government agencies concerned, having jurisdiction with regards to handling and conveyance of said materials.

b. Any building or structure which is declared by the City Engineer/City Fire Marshal as a fire hazard to adjoining establishments shall be removed or renovated in accordance with the applicable rules and regulations within thirty (30) days from receipt of the order from the City Engineer or City Fire Marshal, for buildings, whose assessed value does not exceed five thousand pesos (P5,000.00). for buildings whose assessed value exceed in the above value the order shall be carried out within sixty (60) days.

c. Unless otherwise provided by this Code and other existing ordinances the inspection shall be conducted annually before the granting of the permit therefore.

CHAPTER 31. PUBLIC MARKET RENTALS AND FEES

SECTION 148. APPLICATION. There is hereby imposed on every person who desires to occupy a space and/or stall in the Marikina Public Market’s market rental fees.

SECTION 149. RENTAL FEES. Monthly rental fees shall be collected from stallholders effective upon signing of the Contract of Lease according to the following rater per square meter per month.

I. FISH SECTION		<u>RATES FOR THE WET SECTION</u>	
AREA	FRONT CORNER	FRONT STALL	INSIDE CORNER
1.1		1,912.68	2,185.92
1.1		2,313.43	2,960.10
1.1		2,314.35	3,580.96
1.1		2,277.00	3,916.44
1.2		1,958.37	3,051.18
1.2		2,368.08	3,691.93
1.2		2,369.44	4,007.52
1.2		2,865.37	4,849.09
1.4	3,857.24	2,096.05	3,857.23
1.4	5,124.61		

II. CHICKEN SECTION		<u>RATES FOR THE WET SECTION</u>	
AREA	FRONT CORNER	FRONT STALL	INSIDE CORNER

1.1		2,003.76	
1.2			2,550.24
1.21		2,534.75	3,195.39
1.21		2,094.84	2,641.32
1.4		2,231.46	2,777.94
1.4		2,700.07	3,055.73
1.4			3,361.30
1.7		2,003.76	
1.7		2,318.29	
1.7		2,424.55	

III. MEAT SECTION		NEW RATES		
AREA	FRONT CORNER	FRONT STALL	INSIDE CORNER	
1.4		1,730.52	2,185.92	
1.4		1,867.14	2,322.54	
1.4		2,003.76	2,459.16	
1.4		2,424.55	2,810.26	
1.4		2,259.23		
1.5	3,552.12	2,094.84	2,231.46	
1.5	4,298.06	2,231.46	2,700.07	
1.5		2,534.75		

IV. VEGETABLE SECTION			
4	4,053.06	2,914.56	3,233.34
4	4,904.20	3,415.50	3,912.34
4		3,526.62	
4		4,133.19	

V. GROCERY SECTION			
4		1,912.68	2,704.40
4		2,314.34	2,545.77
4		2,231.46	2,975.28
4.5	3,005.64	2,094.84	2,459.16
4.5	2,378.88	2,534.75	2,975.58

VI. FOOD SECTION		NEW RATES		
AREA	FRONT CORNER	FRONT STALL	INSIDE CORNER STALL	
6	5,146.02	3,597.66	3,870.90	
6	6,225.31	3,005.64	4,683.03	
6		3,636.82	5,146.02	

VII. FRUIT SECTION			
4	4,053.06	3,415.50	
4	4,904.20	4,131.99	

RATES FOR THE DRY GOODS AND SPECIAL STALL

I. FIRST FLOOR		NEW RATES			
AREA	FRONT CORNER	BASIC STALL	FRONT STALL	INSIDE CORNER	
4	2,208.19	1,472.24	1,881.27	1,758.81	
4	3,394.46	2,290.24		2,901.66	

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4				3,014.13
6		2,208.19		
7.1		2,613.33		
8.875		5,018.48		
10	8,486.18			
10	5,521.13			
12.92		6,724.99		

II. SECOND FLOOR AREA	NEW RATES		
	FRONT CORNER	BASIC STALL	INSIDE CORNER
3.6			1,408.28
4	1,995.07	1,290.93	1,564.76
4.35		1,403.88	1,701.67
4.45		1,436.16	1,740.80
4.95			1,936.39
5.1			1,995.07
5.67			2,218.05
6			2,347.15
8		2,581.86	

SECONDARY SPECIAL STALLS AREA	NEW RATES			
	INSIDE CORNER	INSIDE STALL	OUTSIDE CORNER	OUTSIDE STALL
5.61	2,060.86			
5.61	2,128.99			
5.94		2,182.10		
6		2,204.52		
6.09	2,311.15	2,237.20		
6.27	2,379.46	2,303.32		
8.91				3,717.89
9				3,552.12
9.15			3,819.67	3,611.32
9.42			3,932.37	3,717.89
11.19			4,671.27	

SECTION 150. SPECIAL STALLS. All special stalls except the regular, front, inside corner, and front corner stalls shall be subject of an award to those who can best offer with appropriate nature of business. Special stalls shall be re-subdivided with measurement as follows:

- a. Primary Special Stalls (SS-1 to SS-7) - those fronting M. Cruz Street
3m x 4m
- b. Second Special Stalls (SS-8 to SS-21) - those fronting the first alley parallel to M. Cruz
2m x 3m
- c. First Floor Stall - those fronting W. Paz
(2stalls with an area of 72m²)
Fronting M. Cruz aisle (with an area of 24.5m²)
Fronting Kap. Venciong (with an area of 39.01m²)
- d. Third Floor Special Stall - with an area of 647.475m²
- e. Stock Rooms - 3 rooms located underneath the stairs at the first floor and 1 room located at the 2nd Floor of the dry goods section

SPECIAL STALLS	NEW RATES
Pawnshop	P13,388.76
Amusement at 3 rd Floor	P91,204.39
Restaurant fronting W. Paz	P48,575.52
Hardware fronting Kap. Venciong	P16,579.04
Restaurant fronting W. Paz	P49,183.20
STORE ROOMS	NEW RATES
W. Paz Entrance	P1,472.30
M. Cruz entrance	P1,592.61
Venciong Street	P1,705.32
2 nd Floor	P6,748.02

SECTION 151. DUE DATE OF PAYMENT OF RENTAL. Rental fees shall be paid on or before thirtieth (30th) day of the month. Rental fees paid after the said date shall be subject to payment of twenty five percent (25%) surcharge.

SECTION 152. MANNER OF AWARDING. Awarding and assigning of stalls to applicants shall be done by drawing of lots.

SECTION 153. GOODWILL MONEY. The goodwill money of twenty Thousand Pesos (P20,000.00) shall be paid immediately upon receipt of the award and signing of the contract of lease. It shall be collected once from the applicant and is not reimbursable. If there will be a transfer of rights within the effectivity of the first three (3) year contract such transferee is exempted from payment of the goodwill money. However, any transfer of rights to another after the first contract lease, that transferee will have to pay the goodwill money. In cases of transfer by succession the heirs are likewise exempted from payment of goodwill money.

REGULAR/PRIMARY & SECONDARY SPECIAL STALL	GOODWILL FOR SPECIAL STALL 24 SQ.M. ABOVE AREA
Goodwill Money - P20,000.00	1 ST Floor - P7,500.00/sq.m.
Transfer of Rights - P20,000.00	2 nd Floor - P3,000.00/sq.m.
	3 rd Floor - P1,500.00/sq.m.

ELECTRICAL BILL RATES:

1-20kwh. used	-	P	8.50/kwh
21-50kwh. used	-	P	9.50/kwh
51 up kwh. used	-	P	11.50/kwh

WATER BILL RATES:

First 10cu.m.	-	P	401.00
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Succeeding consumption multiply by 31.47 plus maintenance service charge of six pesos (P6.00), environmental charge of twelve (12%), total basic plus total extra charge multiply by twelve (12%) percent e-vat equals to the total bill.

SECTION 154. UNSETTLED WATER AND ELECTRIC BILL OF A STALLHOLDERS. Each statement of account for monthly water and electric bill shall be served to the stallholder every twenty fifth (25th) day of the month. Non-payment by stallholder of his water and electric bill for any given period shall vest authority in the City Government through the Office of the City Market Administrator to disconnect and cut-off the water or electrical line of the stall of such delinquent payer. Upon full payment of his rearranges, the delinquent stallholder shall be issued the necessary certification by the City Treasurer's Office which maybe then used to apply with the Office of the Market Administrator

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for reconnection of his water and electric line. A reconnection fee of two Hundred (P200.00) Pesos shall be charge to the stallholder.

SECTION 155. MARKET CLEARANCE AND MARKET CERTIFICATION. All market establishments and stalls in public markets and talipapas/satellite markets shall be required to secure clearance from the Office of the City Market, as a requisite to the granting/application new and renewal of the business license.

Clearance and Certification Fee - P50.00

SECTION 156. MARKET VENDORS IDENTIFICATION CARD. All vendors and helpers of private and public markets within the City of Marikina are required to have a Market Identification Card as per Ordinance No. 104, S.2007, including the Mobile Vendors as per Ordinance No. 04, S.2011

Identification Card Fee - P75.00

Other Regulatory Fees:

Marikina Public Market Function Hall Rental Rate	-	P 750.00/hr.
Kap. Venciong cor. P. Burgos Sta. Elena Area for Promotional Activity	-	P1,000.00/day 2mx3m area
Kap. Venciong cor. P. Burgos Sta. Elena Area for Major Events & Extra	-	P5,000.00/day
For Shooting or Taping Musical or Band Concerts and Other Amusement Or Entertainment Activity rate	-	P3,000.00/day
For Shooting (Foreign)		P20,000.00
For Shooting (Local)		P10,000.00
Installation of Streamers within the Marikina Public Market	-	P500.00/mo. per streamer
Wall Space Rental rates per sq.m. (at the entrances, stairways & aisles of dry goods section) (as per Ordinance No. 121, Series of 2006)		
P100.00/month	-	for Public Market Stallholder
P200.00/month	-	for Business operating outside public market
P400.00/month	-	for any advertiser with business operating outside the city
For the Use of Cold Storage Facility per kilo of meat, fish and chicken		P2.00/kl/day

SECTION 157. PARKING CHARGES. All delivery service vehicles entering designated entry points within the Marikina Public Market Zone shall be charge an entrance/conveyance fee as follows:

a. Six (6) to Ten (10) Wheeler Truck	-	P100.00/entry
b. Elf size/van	-	P 50.00/entry
c. Jeepney/Multi-Cab Type	-	P 30.00/entry
d. Private Vehicle Parking Fee	-	P 10.00/for the 1 st 2hrs
succeeding fee per hour	-	P 20.00/hr
e Four-Wheeled Vehicles	-	P 10.00/for the 1 st 2hrs
succeeding fee per hour	-	P 20.00/hr
f. Motorcycle Parking Fee	-	P 10.00/for the 1 st 2hr
succeeding fee per hour	-	P 10.00/hr.
g. Two-Wheeled hand trucks (for porters)	-	P 10.00/day

CHAPTER 32- FEE FOR THE USE OF RECREATIONAL FACILITIES

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SECTION 158. RATE OF CHARGES. The City Treasurer through the appropriate office(s) shall collect the required fee imposed under this Section before any person can use existing recreational facilities;

MARIKINA SPORTS CENTER (MSP)

1. Admission Entrance Fee- P10.00

Private Schools or educational institutions and combative sports club (e.g. “taekwando” and “arnis”) that avail of the facilities of the Marikina Sports Center in the conduct of physical education classes, training and other instructional activities shall be required to pay Five Pesos (P5.00) per student or club member, exclusive of the charges for the use of the Center’s facilities. This P5.00 fee shall served as gate admission fee and individual service charges for the student or club member. This particular provision shall be specified in all contracts to be executed with private schools and combative sports clubs intending to use any facility of the Marikina Sports Center.”

EXEMPTION;

- a) Commercial entities, organizations, or associations or educational institutions that has entered into special arrangement or contract with the City Government and paid fees and charges for the exclusive use of venue for sports competition and tournaments, charitable purposes, or for such other similar use;
- b) Athletes, whether local or foreign, sponsored by government sports organizations who are to use the facilities of the Sports Center for training in preparation for national meets, international, and regional sports competition;
- c) Physically handicapped persons.

NEW RATES

SPORTS FACILITIES

	Rate/hour (day) (6:00 a.m.-6:00 p.m.)	Rate/hour (day) (6:00 p.m.-12:00 m.n.)
A. Basketball court (Gym)-	P500.00	P 800.00
Open Basketball court	P150.00	P 200.00
B. Badminton court	P150.00	P 200.00
C. Table Tennis Court	P100.00	P 150.00
D. Volleyball Court	P150.00	P 200.00
E. Lawn Tennis	P150.00	P 200.00
F. Swimming Pool	P 50.00/person for 3 and a half hours, i.e., 8:00 a.m. to 11:30 a.m./1:00 p.m. to 4:30 p.m.	
f.1 Night Time	P60.00/person from 5:30 to 9:30 pm	
G. Sepak Takraw	P100.00	P 150.00
H. Running Track (2 lanes)	P500.00	P1,000.00
I. Boxing Ring Set (2 boxers' eqt. Set)	P500.00	P 600.00
J. Soccer Field		
J1. With 25% Special Lights On		P2,000.00/hr
J2. With 50% Special Lights On		P3,000.00/hr
J3. With 75% Special Lights On		P4,000.00/hr
J4. With 100% Special Lights On		P5,000.00/hr

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SEMI-EXCLUSIVE USE OF SPORTS FACILITIES

Weekly tournaments and other special event to be handled not more than 4hrs	- Regular rate x 200%
beyond 4 hours	- rates for exclusive use shall be applied (pro rata basis)

RATES FOR THE EXCLUSIVE USE OF SPORTS FACILITIES (for an 8hour use)

	NEW RATES
a. Basketball Court (Gym)	P 25,000.00
b. Swimming Pool	P 25,000.00
c. Oval, Open Courts, Football Field	P 25,000.00
d. Lawn Tennis	P 2,000.00
e. Badminton Court	P 5,000.00
f. Table Tennis	P 5,000.00
g. Sepak Takraw	P 4,000.00

RATES OF FEES FOR THE EXCLUSIVE USE OF MSP FACILITIES (for an 8 hour use)

<i>A. For Special Occasions</i>	P100,000.00
(Company Anniversaries, Concerts, Video Film Production (Commercials)	
Also included are the following:	

(Oval & Football Field, Lawn Tennis, Badminton Area, Sepak Takraw, Table Tennis, Grandstand, Outdoor Courts)

B. For Video Film Production (Commercial)

B1. Basketball Gymnasium	P 50,000.00
B2. Swimming Pool	P 50,000.00

<i>C. Booth for Special Events/Occasions</i>	P 1,200.00
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- Rates on Set-Up / Preparations for Special Occasions/Activities P 2,500.00/hr
- Rates for extra hours of exclusive use on Special Occasions P12,500.00/hr
- OTHERS
 - a. Boxing Ring Set P3,000.00/day
 - b. Athletics' Equipment (Javelin, Discus, Shot Put) P 100.00/item/day
 - c. Starting Pistol (with 20pcs pistol Cup) P 150.00/day
 - d. Stopwatch P 50.00/unit/day
 - e. Electronic Scoreboard P1500.00/hr
 - f. Industrial Fan P 100.00/unit/day
 - g. Sound System P3,000.00 for 8hrs
 - h. Table & Chairs Set (1table & 4 chairs) P 50.00/day
- Rental/Lease of Portable Metal Barricades P 50.00/12hrs/pc
- MSP Billiard Table (exclusive use 2 tables) P1,500.00/8hrs
- For Walk-In Rate P 50.00/table/hr
- Rental/Lease of Booth at MSP Food Court/Canteen P6,000.00/mo.
- Rental of MSP Conference Room 1 P1,200.00/8hrs
- Rental of MSP Conference Room 2 P 800.00/hrs.
- Rental of MSP Conference Room 3 P 800.00/hrs.

• MSP Massage Room	P 200.00/sq.m.
Sauna	P 200.00/hr
Package (Massage & Sauna)	P 400.00/hr
• Rental of Steel Cabinet/Locker Daily	P 10.00/day
Weekly Basis	P 50.00/day
Monthly Basis	P 200.00
• MSP Bleachers East Grandstand	P 200.00/hr
For West Grandstand	P 400.00/hr
• MSP Pocket Parks/Playground	P 200.00/4hrs
• Use of Old Lobby (exclusive use/whole floor)	P15,000.00/8hrs
Walk-In Rate (per 100sqm/hr)	P 100.00(with electricity per 100sqm/hr)
	P 130.00
• For the Use of Sound System	
Package of Audio Equipments w/ 4 Microphones & 2 Speakers	P5,000.00
For every additional 2 power speakers	P1,000.00
• Walk-In Rate (per 100sqm/hr)	P 100.00(with electricity per 100sqm/hr)
	P 130.00
• Utility Charges	
For the first 20KWH to not over 30KWH	P 8.50
For 31KWH to not over 50KWH	P 9.50
51KWH and up	P 11.50
• Water Billing/Cost	
For the first 10cu. m. to not over 20 cu. m	P 13.00
For 21 cu. m to not over 30cu. m	P 14.00
For 31 cu. m and above	P 15.00

LEASE OR RENTAL OF AVAILABLE SPACES OR FACILITIES IN THE PREMISES OF THE MARIKINA SPORTS PARK (MSP) BY PRIVATE ENTITIES FOR THEIR ADVERTISING AND PROMOTIONAL ACTIVITIES (As per Ordinance No. 12, S2012)

<u>Space/Facility</u>	<u>Rate per Month</u>
(a) West façade along Shoe Avenue, 12ft. x 80 ft/panel Tarpaulin with Framing	P3,000.00/panel
(b) Fence along Capt. Venciong & Sumulong Highway 5ft. x 8ft/panel – Tarpaulin mounted on fences	P 800.00/panel
(c) Facades of Marikina Sports Building 50ft. x 60ft Drop-Down Mesh (Direct Print)	P25,0000.00
(d) East & West Bleachers facing the Oval Sticker – Wrap	P 5,000.00/panel
(e) Overhead, East & West Bleachers, 8ft. x 4ft./panel Tarpaulin with Framing / Sticker on Cinta	P 500.00/panel
(f) Scoreboard facing the Oval, 20ft. x 20ft/panel, Sticker – Wrap	P10,000.00/panel
(g) Inflatable / RC blimps, 20ft. x 10ft (approx) on the Ground Oval / Water Tank	P 5,000.00
(h) Roof Top, 8ft. x 200 ft. (approx.)	P15,000.00
(i) Overhead, Swimming Pool Area, 8ft. x 4ft/panel or 9ft. x 3ft banner Tarpaulin with Framing/Sticker on Cintra Board	P 500.00/panel
(j) Overhead, badminton Court Area 8ft. x 4ft panel/frame Tarpaulin with Framing/Sticker on Cintra Board	P 500.00/panel
(k) Stairs, Badminton Court, Sticker Wrap	P1,000.00/panel

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(l) Stairs, Badminton Court, Drop-Down/Partition Ads Tarpaulin	P 500.00/panel
(m) Entrance Arc (beside Sports Complex New Building)	P5,000.00/panel
(n) Overhead East Entrance, 5ft. x 8ft panel/frame Tarpaulin with Framing	P1,000.00/panel

Note: The rental or lease shall be covered by a contract or memorandum of agreement (MOA) that includes the amount of rental or lease, the duration of the contract, and the specific place or facility in the Marikina Sports Park (MSP) to be rented or leased.

FEES FOR MAINTENANCE & UTILITY FEES
(for all clientele with approved 100% free use of MSP)

a. Entrance Fee	P 10.00/head
b. Swimming Pool	P3,000.00
c. Basketball Gym	P3,000.00
d. Badminton Courts (1,2 &3)	P 750.00
e. Table Tennis Area	P 900.00
f. Lawn Tennis Court	P 300.00
g. Sepak Takraw Courts	P 600.00
h. Conference Room	P 180.00
i. Per Floor of MSP Sports Building	P2,250.00
j. For Sportfest	P3,000.00

(for the use of Oval, Track & Field, Outside Basketball & Volleyball Courts, West & east Grandstand)

LEASE OF COMMERCIAL SPACES AT THE GROUND FLOOR OF THE EAST BUILDING OF THE MARIKINA SPORTS PARK (as per Ord. No. 15, S.2010)

<u>Space No./s</u>	<u>Monthly Rental</u>
1E, 2E, 3E, 4E, 5E, 6E, 7E, 8E, 9E 10E, 11E, 12E, 13E & 22E	P400.00/sq. m.
14E, 15E, 16E & 17E	P450.00/sq.m.
18E, 19E, 20E & 21E	P500.00/sq.m.

A basic good will money in the amount of ONE THOUSAND PESOS (P1,000.00)per square meter shall be required from lease applicants of East Building to be paid in full upon approval of the lease contract.

Note: the above monthly rates shall apply only during the first year of rental / lease and subsequent thereto, the following rate of increase shall be applied monthly as follows:

LEASE OF COMMERCIAL SPACES AT THE GROUND FLOOR OF THE WEST BUILDING OF THE MARIKINA SPORTS PARK

<u>Stall No.</u>	<u>Area</u>
Stall No. 1	30 sq.m.
Stall No. 2	30 sq.m.
Stall No. 3	45 sq.m.
Stall No. 4	30 sq.m.
Stall No. 5	12 sq.m.
Stall No. 6	45 sq.m.
Stall No. 7	30 sq.m.

a) First year P 1,100.00 / sq.m.

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|----------------|---------------------------------|
| b) Second year | Three percent (3%) increase; |
| c) Third year | Five percent (5%) increase; |
| d) Fourth year | Five percent (5%) increase; and |
| e) Fifth year | Five percent (5%) increase. |

A basic good will money in the amount of ONE HUNDRED THOUSAND PESOS (P100,000.00) shall be required from lease applicants of West Building to be paid in full upon approval of the lease contract.

SECTION 159. A Fifty Percent (50%) discount shall be granted to the Katipunan ng Kabataan Members on the payment of fees for the use of certain facilities of the Marikina Sports Center.

SECTION 160. A Senior Citizens and the Office of Senior Citizens Affairs shall be granted Fifty Percent (50%) discount on the payment of fees for the use of certain facilities of the Marikina Sports Park.

Marikina City Tourism & Trade Industry Promotion Office (MCTTIPO)

RATES OF FEES

I. KAPITAN MOY (Sentrong Pangkultura)

- | | |
|---|--|
| a. Bulwagang Bayani | P15,000.00 (for the first four (4) hours) |
| (with air-condition, chairs, tables & sound system) | additional P 1,000.00/hr for every succeeding hour |
| • Video/Film Production | P20,000.00 (for the first four (4) hours) |
| For every succeeding hours | P 1,000.00 |
| • Photo Shoot | P 500.00/ hour |
| • For every additional electrical equipment..... | P 500.00/hour/per item |
| b. Patio | P 3,000.00(for the first four (4) hours) |
| * for every succeeding hour | P 500.00 |
| * Video Production | P 3,500.00(for the first four (4) hours) |
| * Photo Shot | P 500.00/hour |
| * Additional Electrical Equipments | P 500.00/per item |
| c. Lobby Area (as per Tourism Code)..... | P2,000.00/day |

III. TEATRO MARIKINA

a. Revenue Generating Events (plays, concerts, paid seminars etc.)

- | | |
|--|--|
| a1. Gala Show (Monday-Thursday) | P20,000.00(for the first three (3) hours) |
| for every succeeding Hour | P 5,000.00 |
| a2. Gala Show (Friday-Sunday) | P25,000.00 (for the first three (3) hours) |
| for every succeeding hour | P 5,000.00 |
| a3. Matinee Show (Monday-Thursday) | P15,000.00 (for the first three (3) hours) |
| for every succeeding hour | P 3,000.00 |
| a4. Matinee Show (Friday-Sunday) | P20,000.00(for the first three (3) hours) |
| for every succeeding hour | P 3,000.00 |

b. Non-Revenue Generating Events

- | | |
|---|---|
| b1. Graduation, Prayer Rallies etc..... | P15,000.00(for the first three (3) hours) |
| for every succeeding hour | P 3,000.00 |

c. Rental Fees for the Private Use of the following:

- | | |
|--|---|
| c1. Lobby Area (special functions) | P10,000.00(for the first three (3) hours) |
|--|---|

- for every succeeding hour P 1,000.00
- c2. Lobby (exhibit area)P 7,000.00/day [min. of 3 days]
 monthly rent without air-conditionP10,000.00
- c3. Lobby & Orchestra Level (exhibits, trade show)P20,000.00/day
- c4. Orchestral Level only without stage areaP17,000.00/day
 (meetings, seminars and conferences)

d. Admission Fees (as per Tourism Code)

- d1. Cinema NightsP 50.00/head
- d2. Lakbay Aral Skits/AVPP 50.00/head
- d3. Regular on-use shows/plays/concertsP 75.00/head
- d4. Use of the LCD ProjectorP 2,500.00(for the first four (4) hours)
 for every succeeding hourP 200.00
- d5. Additional Electrical Equipment to be usedP 500.00/item

Reservations shall be made on a "first come, first served" basis. A 50% down-payment (non-refundable) must be upon reservation. The Client must settle their remaining balance Two (2) weeks before the event. The City Government reserves the right to disapprove or cancel any reservation if the activity to be held is established to be contrary to law, morals or public interest.

IV. SHOE MUSEUM

- a. Tourists/Visitors (as per Ord. No. 35, S.2009)P 50.00
- b. Students, Residents, Non-ResidentsP 30.00

V. DOLL MUSEUM

- a. Tourists/VisitorsP 50.00

VI. MARIKINA TRADE FAIR

- a. Rental Fees.....P2,000.00 or 10% gross sales or
 whichever is higher per month

VII. MARIKINA RONDALLA

- a1. Marikina ResidentsP3,000.00 for 3 hours
 For every succeeding hourP1,000.00
- a2. Non-Marikina ResidentsP7,000.00 for 3 hours
 for every succeeding hourP1,000.00

VIII. LAKBAY ARAL PASSPORTP 150.00/head

**IX. TEATRO MARIKINA NAMING RIGHTS (for Two (2) Years)P2,000,000.00
 (incl. terms & conditions)**

X. MARIKINA POST CARDP 10.00

XI. MARIKINA COFFEE TABLE BOOKP 1,000.00

*Note: 20% discount for Non-Resident Senior Citizens and PWD's for admission rates.
 50% discount for rental of Kap Moy if the celebrant is Senior Citizen*

CITY HALL PAY PARKING (in front of "Marikina Post Office")

A) For Four Wheeled Light Vehicles:



- | | |
|--------------------------------|-------------|
| a) First Two (2) Hours of Less | P20.00 |
| b) Every succeeding hours | P15.00/hour |

B) For Three-Wheeled Vehicles, Tricycles, Motorcycles, Scooters:

- | | |
|--------------------------------|-------------|
| a) First Two (2) Hours of Less | P10.00 |
| b) Every succeeding Hours | P 5.00/hour |

CENTRAL PARKING AREA (Judiciary, Police, Bureau of Jail Management & Penology)

A) For Four Wheeled Light Vehicles:

- | | |
|--------------------------------|--------------------------|
| a) First Two (2) Hours of Less | P20.00 |
| b) Every succeeding hours | P15.00/per every 2 hours |

B) For Three-Wheeled Vehicles, Tricycles, Motorcycles, Scooters:

- | | |
|--------------------------------|-------------------------|
| a) First Two (2) Hours of Less | P10.00 |
| b) Every succeeding Hours | P5.00/per every 2 hours |

V. SANTOS EXT., EASTERN JOGGING LANE & SKATING RINK

A) For Four Wheeled Light Vehicles:

- | | |
|--------------------------------|-------------|
| a) First Two (2) Hours of Less | P20.00 |
| b) Every succeeding hours | P15.00/hour |

B) For Two and Three-Wheeled Vehicles (Tricycles, Motorcycles, Scooters):

- | | |
|--------------------------------|------------|
| a) First Two (2) Hours of Less | P10.00 |
| b) Every succeeding Hours | P5.00/hour |

PUBLIC PARKING AREAS (North & South sides of Freedom Park, East & West sides of Shoe Avenue, & In front of the Marikina Post Office)

(A) A fixed rate of Thirty Pesos (Php30.00) is imposed as parking fee for **every vehicle** parking in areas covered by this Ordinance

FOR EMPLOYEES NORTH PARKING AREA

(A) For Four Wheeled Light Vehicle:

- | | |
|-------------------------------|--------|
| (a.1) First Two Hours or Less | P20.00 |
| (a.2) Every Succeeding Hour | P15.00 |

(B) For Three Wheeled Vehicles, Motorcycles, Tricycles, Scooters:

- | | |
|-----------------------------------|--------|
| (b.1) For First Two Hours or Less | P10.00 |
| (b.2) Every Succeeding Hour | P 5.00 |

WESTERN AND EASTERN PORTIONS OF McDONALDS STREET, FROM SUMULONG HIGHWAY IN BARANGAY STO. NIÑO TO JACAMAR STREET IN BARANGAY STA. ELENA (As per Ord. No. 06, S. 2013)

For Four Wheeled Light Vehicles	Fixed Rate of Php25.00
For Three Wheeled Tricycles, Motorcycles & Scooters	Fixed Rate of Php10.00

MARIKINA CENTER FOR EXCELENCE (CENTEX)

A. In-House Seminar (Minimum of 20 persons per class):

- | | |
|---|----------|
| a) Half-Day Seminar:
Charge for Venue and Facilities | P 800.00 |
|---|----------|

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Program Design, Facilitation and Materials P 300.00
 *if less than 20 persons per class, an additional P 100.00
 shall be added to the cost per head/participant.

b) One-Day Seminar:
 Charge for Venue and Facilities P1,500.00
 Program Design, Facilitation and Materials P 500.00
 *if less than 20 persons per class, an additional P 150.00
 shall be added to the cost per head/participant.

B. Outside Metro-East, but within Metropolitan Manila

Program Design, Facilitation and Materials P 850.00/head
 Contingency Cost P2,000.00
 *if less than 20 persons per class, an additional P 150.00
 shall be added to the cost per head/participant.

C. Outside Metropolitan Manila

Program Design, Facilitation and Materials P1,000.00/head
 Contingency Cost P3,000.00
 *if less than 20 persons per class, an additional P 250.00
 shall be added to the cost per head/participant.
 ** for overnight stay outside of Metropolitan Manila,
 the requesting organizations shall be provide lodging for
 the training staff and other necessary logistics, and
 for locations requiring air on sea travel, the requesting
 organization shall provide fares for the training staff:

D. For use of the CENTEX Venue and Facilities Only P 200.00 per hour

note: Special Discounts shall be granted to the following:

- * Sister Cities of Marikina Twenty (20%) Percent
- * Other Local Government Units Ten (10%) Percent
- * National Government Agencies Five (5%) Percent

CHAPTER 33 – GARBAGE FEE

SECTION 161. RATE OF FEE. The following service charge or user charges shall be collected quarterly from every person (natural or juridical) engaged in business, occupations or calling or any undertaking in Marikina in accordance with the following schedule:

	RATES
1. Utility Companies	P 600.00/yearly
2. Financial Institutions	P 600.00/yearly
3. Gas Stations without store	P 600.00/yearly
4. Medical Clinic without Lying-Inns	P 600.00/yearly
5. LPG Dealers	P 600.00/yearly
6. Market Stalls (wet & dry except carinderia)	P 600.00/yearly
7. Media and Communication Facilities	P 600.00/yearly
8. Warehouse	P 600.00/yearly
9. Principal / Branch / Sales Offices	P 600.00/yearly
10. Service Contractors	P 600.00/yearly
11. Internet Shops	P 600.00/yearly
12. Funeral parlors without interment	P 600.00/yearly

13. Pay Parking Areas	P 600.00/yearly
14. Carwash	P 600.00/yearly
15. Car repair / Motor Shops	P 600.00/yearly
16. Vulcanizing Shops	P 600.00/yearly
17. Photo Developing	P 600.00/yearly
18. Food Carts (per cart)	P 600.00/yearly
19. Casinos	P60,000.00/yearly
20. Circuses / Perya	P 100.00/day
21. Cockpits	P12,000.00/yearly
22. Race Tracks	P12,000.00/yearly
23. Off Track Betting Station	P 6,000.00/yearly
24. Sauna / Massage / Spa	P 6,000.00/yearly
25. Online Casino	P 6,000.00/yearly
26. Gasoline Station with Store	P 1,500.00/yearly
27. Hospitals	P 100.00/bed
28. Lying-Inn Clinics	P 100.00/bed but not Less than P600.00
29. Learning institutions	P 2.00/ per student
30. Market Stall Carinderia	P 1,500.00/yearly
31. Market – Restaurants	P 3,000.00/yearly
32. PUV Terminals / Garage	P 600.00/10 units & below
Per Unit in excess of Ten (10) additional	P 50.00/unit
33. Film Shootings	P 100.00/day
34. Apartments	P 600.00/unit
35. Builders/Building Contractors	P 600.00 + P1,000.00 Per Project w/in Marikina
36. Printers / Publishers	P12,000.00/yearly
37. Grocery Stores	P 6,000.00/yearly
38. Supermarkets	P12,000.00/yearly
39. Funeral Parlor with Internment	P 600.00/room
40. Food Catering	P12,000.00/yearly
41. Malls Administration	P 3.00/sq.m.
42. Market/Talipapa Administration	P 3,000.00
43. Condominium Administration	P 600.00/unit
44. Mobile Vending Operator	P 600.00/10 vendors or less
Vendor in excess of Ten (10) additional	P 50.00/vendor
45. Restaurants	P 3,000.00/yearly
46. Carinderia	P 1,500.00/yearly
47. Fast Food	P 6,000.00/yearly
48. Sari-Sari Stores and Bakeries	P 600.00/yearly

A PAYMENT OF P5.00 PER SQUARE METER BUT NOT LESS THAN P3,000.00 and NOT MORE THAN P30,000 PER ANNUM FOR THE FOLLOWING ESTABLISHMENTS:

1. Amusement Places
2. Resorts
3. Movie Theaters / Cinemas
4. Gymnasiums
5. Membership Clubs / Associations
6. Reception Halls

A PAYMENT OF P150.00 PER WORKER, PER ANNUM, PLUS P2.00/SQ./M. BUT NOT LESS THAN P3,000.00 and NOT MORE THAN P50,000.00/ANNUM FOR THE FOLLOWING MANUFACTURING:

1. Armscor
2. Confectionery
3. Cigarettes

4. Food
5. Shoes
6. Garments
7. Independent Wholesalers
8. Dealers, Distributors
9. Re-packers and Retailers

ON MANUFACTURERS

1. P150.00 per annum, per worker but not less than P3,000.00 *and NOT MORE THAN P50,000.00/ANNUM*

CHAPTER 34. SHARE OF MARIKINA GOVERNMENT FROM THE NATIONAL WEALTH

SECTION 162. DEFINITION OF NATIONAL WEALTH. All lands of public domains, waters, minerals, coal, petroleum and other mineral oils, all sources of potential energy, fisheries, forests or timber, wildlife, flora and fauna, and other mineral resources owned by the state are covered by the definition of National wealth pursuant to Article XII, Section 2 of the Philippine Constitution.

SECTION 163. AMOUNT OF SHARE OF MARIKINA GOVERNMENT. The City shall have a share of sixty five percent (65%) of forty percent (40%) of the gross receipts collection derived by the national government from the preceding calendar year from mining charges, royalties, forestry and fishery charges, and such other taxes, fees, or charges, including related surcharges, interest, fines and from its shares in any co-production, joint venture or production sharing agreement in the utilization and development of the national wealth within its territorial jurisdiction.

SECTION 164. SHARE OF MARIKINA GOVERNMENT FROM ANY GOVERNMENT AGENCY OR GOVERNMENT-OWNED OR CONTROLLED CORPORATION. The City shall have a share based on the preceding fiscal year from the proceeds derived by any government agency or government owned or controlled corporation engaged in the utilization and development of the national wealth based the following formula whichever will produce a higher share for the city.

1. Sixty five percent (65%) of one percent (1%) of the gross receipts or sales of the preceding calendar year; or
2. Sixty five percent (65%) of forty percent (40%) of the mining taxes, royalties, forestry and fishery charges and such other taxes, fees or charges, including related surcharges, interests, or fines the government agency or government-owned or controlled corporation would have paid if it were not otherwise exempt.

CHAPTER 35. REMITTANCE AND MANAGEMENT OF CITY SHARE

SECTION 165. REMITTANCE OF THE SHARE OF MARIKINA GOVERNMENT. The share of the City shall be released within five (5) days after the end of each quarter by the government agency or government-owned or controlled corporation engaged in the utilization of the national wealth to the City Treasurer.

SECTION 166. EXAMINATION OF BOOKS OF ACCOUNTS. The City Treasurer shall examine the books of accounts of covered national government agencies and government-owned or controlled

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corporation to determine the share of the municipality. It shall be the duty of the agency concerned to facilitate such examination and the remittance of the share to the City Treasurer on time.

SECTION 167. DEVELOPMENT AND LIVELIHOOD PROJECTS. The proceeds from the share of the City pursuant to this Chapter shall be appropriated to finance city development and livelihood projects. Provided, that at least eight percent (8%) of the proceeds derived from the development and utilization of hydrothermal, geothermal and other sources of energy shall be applied solely to lower the cost of electricity of the municipality.

CHAPTER 36. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS COLLECTION AND ACCOUNTING OF CITY REVENUES

SECTION 168. TAX PERIOD AND MANNER OF PAYMENT. Unless otherwise provided in this Code, the tax period for all local taxes, fees, and charges shall be the calendar year. Such taxes, fees, and charges may be paid in quarterly installments.

SECTION 169. ACCRUAL OF TAX. Unless otherwise provided in this Code, all taxes, fees and charges accrue on the first (1st) day of January of each year.

SECTION 170. TIME OF PAYMENT. Unless otherwise, provided in this Code, all taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case maybe. The Sangguniang Panlungsod may, through resolution, extend the time of payment without penalties for a period of not exceeding six (6) months.

SECTION 171. SURCHARGE AND INTEREST ON UNPAID TAXES, FEES OR CHARGES. Unless otherwise provided in this Code, surcharges of twenty five percent (25%) shall be imposed on the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall be the total interest on the unpaid amount or portion thereof exceed thirty six (36) months.

SECTION 172. INTEREST ON OTHER UNPAID REVENUES. Where the amount of any other revenue due to the City, except voluntary contributions or donations is not paid on the date fixed in this Code, or in the contract, expressed or implied, or upon the occurrence of the event. Which has given rise to its collection, there shall be collected as part of the amount an interest at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36%) months.

SECTION 173. COLLECTION OF LOCAL REVENUE BY THE CITY TREASURER. Unless otherwise specified, all city taxes, fees or charges shall be collected by the City Treasurer or his duly authorized deputy collectors. The City Treasurer or his designated deputies are hereby authorized to accept payment of taxes and charges based on previous payment subject to adjustment if found deficient by the officials concerned.

The City Treasurer may designate the Barangay Treasurer as his deputy to collect taxes, fees charges. In case a bond is required for the purposes, the Barangay Treasurer shall pay the premiums thereon.

SECTION 174. EXAMINATION OF BOOKS OF ACCOUNTS AND PERTINENT RECORDS OF BUSINESS BY THE CITY TREASURER. The City Treasurer may, be himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of any person, partnership, corporation, or association subject to city taxes, fees and charges in order to ascertain, assess and collect the correct amount of the tax, fee or charge. Such examination shall be made during regular business hours, only once for every tax period but in no case shall the examination

cover more than three (3) years, and shall be certified to by an examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

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

- a) Destruction or Hiding of Books of Accounts to Subvert Examination. It shall be the duty of the taxpayer to keep such books and other records, which shall truly reflect his business or trade for purposes of the taxes provided herein. If the taxpayer keeps his regular books of accounts and other records outside the territorial limits of the municipality, he shall keep copies thereof in his business office located within the City and submit the same for examination. The books of accounts and other financial records must be preserved by the taxpayers for a period of five (5) years from the date of the last entry.
- b) Administrative Penalty- Failure to present the books of accounts for examination shall subject the taxpayer to the penalty prescribed hereunder for each year, in addition to the other remedies provided for in this Code, and to whatever tax or fee as may be based on the declared annual gross receipts/sales for the corresponding year:

Less than	P 50,000.00	P 200.00
P 50,000.00 or more but less than	P 100,000.00	P 400.00
P 100,000.00 or more but less than	P 200,000.00	P 600.00
P 200,000.00 or more but less than	P 500,000.00	P 800.00
P 500,000.00 or more but less than	P1,000,000.00	P1,000.00
P1,000,000.00 or more		P1,500.00

SECTION 175. POSTING OF CASH BOND. Every pawnbroker, operator or private market/shopping center or amusement place where admission tickets are issued, including sponsors of premier showing and film showing, recruitment agency and operators of driving schools shall, before a license is issued, deposit with the City Treasurer a cash bond to guarantee payment of all taxes, fees and charges in the amount prescribed hereunder:

- a) Auctioner.....P 1,000.00
- b) Pawnbroker.....P 2,000.00
- c) Private Market/shopping Center.....P 5,000.00
- d) Driving school.....P20,000.00
- e) Recruitment Agency:
 - 1. Local.....P20,000.00
 - 2. Foreign.....P50,000.00
- f) Amusement place.....P 5,000.00
- g) Sponsor of premier show/film showing.....P 5,000.00

SECTION 176. RECORD OF TAXPAYER. It shall be the duty of the City Treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying city taxes, fees and charges as far as practicable. He shall establish and keep current appropriate tax roll for each kind of tax, fee or charge provided in this Code.

CHAPTER 37. CIVIL REMEDIES FOR COLLECTION OF REVENUE

SECTION 177. CITY GOVERNMENT' LIEN. City taxes, fees, charges and other revenue constitute a lien superior to all liens, charges or encumbrances in favor of any person, enforced by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or

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exercise of privilege with respect to that which the lien is imposed. The lien may only be extinguished full payment of the delinquent city taxes, fees and charges including related surcharges and interests.

SECTION 178. CIVIL REMEDIES. The civil remedies for the collection of City taxes, fees or charges, and related surcharges and interest resulting from delinquencies shall be:

- a) By administrative action through the distraint of goods, chattel, or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts and interest in rights to personal property;
- b) By levy upon real property and interest in or rights to real property;
- c) By judicial action. Either of these remedies may be pursued concurrently or simultaneously at the discretion of the City Mayor.

SECTION 179. DISTRAINT OF PERSONAL PROPERTY. The remedy by distraint shall proceed as follows:

- a) Seizure. Upon failure of the person owing any tax or other impositions to pay the same after one (1) year of delinquencies, the City Treasurer or his deputy may upon issuance of three (3) written notices within the period of two (2) months, seize or confiscate any personal property belonging to that person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee, or charge in question, together with any increment thereto incident to delinquencies and the expenses of seizure. In such a case, the City Treasurer, or his deputy shall issue a duly authenticated based upon the record of his office showing the fact of delinquency and the amount of tax, fee or charge and penalty due. This certification shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim extension under the provision of existing laws. Distriained personal property shall be sold at public auction in the manner herein provided for.
- b) Personal property exempt from Distrait- The following property shall be exempt from the distraint and levy attachment for execution thereof delinquencies in the payment of local tax, fee or charge, including the related surcharge and interest.
 1. tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
 2. one (1) horse, cow, carabao or other beast or burden, such as the delinquent taxpayers may select, and necessarily used by him in his ordinary occupation;
 3. his necessary clothing, and of all his family; housekeeping and used for the purpose by the delinquent taxpayer, such as he may select, or a value not exceeding ten thousand pesos (P10,000.00).
 4. provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
 5. the professional libraries of doctors, engineers, lawyers and judges;
 6. one fishing boat and net, not exceeding the total value of ten thousand pesos (P10,000.00) by the lawful use of which a fisherman earns his livelihood; and
 7. any material or article forming part of a house or improvement of any real property.
- c) Accounting of Distraint Goods- The City Treasurer can make or cause to be made an accounting of the goods, chattels, or effects distrained, a copy of which is signed by himself, to be left either with the owner or person from whom of goods, chattels or effects taken, or at the selling place of business of that person or with someone of suitable age and discretion to which shall list be added a statement of the sum demanded and a note of the time and place of sale.
- d) Publication. The City Treasurer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of notice shall be at the Office of the City Treasurer.
- e) Release of Distraint property upon payment prior to sale. If at any time prior of the consummation of the sale, all property charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.

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- f) Procedure of Sale- at the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor. Should the properties distrained be not disposed within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the City for the amount of the assessment made thereon by the Committee on Appraisal composed of the City Treasurer as Chairman, with a representative of the Commission on audit and the City Assessor as members. When the amount of the assessment is equal to tax delinquencies, the taxes due shall be considered paid.
- g) Disposition of proceeds. The proceeds of the sales shall be applied to satisfy the tax, together with the increment thereto incident to delinquency, and the expenses of the distraint sale. Any balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace the actual expenses chargeable upon the seizure and sale shall embrace the actual expenses of seizure and preservation of the property pending the sale, and no charge can be imposed for the services of the City Treasurer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other properties may, in like manner be distrained until the full amount due, including all expenses is collected.

SECTION 180. LEVY ON REAL PROPERTY.

- a) After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on or before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the City Treasurer shall make a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be affected by writing on said certificate the description of the property upon which levy is to be made. At the same time, written notice of the levy shall be mailed to or served upon the City Assessor and the Register of Deeds in the province or city where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, of the delinquent taxpayers or, in his absence from the Philippines, of his agent or the manager of a business in respect to which the liability arose, or if there be none, of the occupant of the property in question. A report on any levy shall within ten (10) days after receipt of the warrant, be submitted by the City Treasurer to the City Mayor and the Sangguniang Panlungsod.
- b) Advertisement and sale- within thirty (30) days after levy, the City Treasurer shall proceed to publicly advertise for sale or auction the real property or a portion thereof as 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 affected by posting a notice at the main entrance of the City Hall building and in a public and conspicuous place in the barangay where the real property is located and by publication once a week for three (3) weeks in a newspaper of general circulation in the City.

The advertisement shall contain the amount of taxes, fees, or charges, and penalties due thereon, the time and place of sale, the name of the taxpayers against whom the taxes, fees or charges are levied, and the short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the City Hall Building, or on the property to be sold, or at any other place as determine by the City Treasurer conducting the sale specified in the notice of sale. Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod and then make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interest, or penalties. Provided, however, that

any excess on 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 cost of collection and advertisement and subsequent sale of the subject real property including the preservation of improvements thereon.

- c) Redemption of Property sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the light to redeem the property upon payment to the City Treasurer of the total amount of taxes, fees or charges and related surcharges, interest or penalties from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the City Treasurer.

The City Treasurer, upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges, related surcharges, interest and penalties. The real property owners 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.

- d) Final Deed of Conveyance to the Purchaser- In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying the purchaser so much of the property as has been sold, free from lien of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which validity of the sale depends.
- e) Purchase of Real Property by the City Government for Want of Bidder- In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees or charges, related surcharges, interest, penalties and costs, the City Treasurer conducting the sale, shall purchase the property in behalf of the City as provided in this Code.
- f) Resale of Real Property taken for taxes, fees, or charges- The City Government may, by separate Ordinance, sell and dispose of the real property acquired at public auction. The proceeds of the sale shall accrue to the general fund of the City after deducting the share of the barangay, whenever applicable

SECTION 181. PENALTY FOR FAILURE TO ISSUE AND EXECUTE WARRANT. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or any of his deputies who fail to issue or execute the levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall automatically be dismissed from the service after due notice and hearing.

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SECTION 182. TAX PAYER'S REMEDIES.

- a) Protest and Assessment- Within sixty (60) days from the receipt of the notice of assessment issued by the City Treasurer, the taxpayer, may file a written protest with the City Treasurer. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. If the City Treasurer finds the protest wholly or partially meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the City Treasurer finds the assessment to be wholly or partly correct he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of sixty (60) day prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

- b) Payment under Protest- No protest shall be entertained unless the taxpayers first pay the tax. There shall be annotated on the tax receipts the words "paid under protest" where applicable. The protest in writing must be filed within thirty (30) days from payment of the tax to the City Treasurer, who shall decide the protest within sixty (60) days from receipt thereof.

The tax or a portion thereof paid under protest shall be held in trust by the City Treasurer.

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

- c) Claim for Refund of Tax Credit- As provided in Section 196 of the 1991 Local Government Code, no case or proceeding shall be maintained in any court for the recovery of any tax, fee or charge erroneously or illegally collected until a written claim for refund of tax credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee or charge or from the date the taxpayer is entitled to a refund or credit.

CHAPTER 38. MISCELLANEOUS PROVISIONS

SECTION 183. PUBLICATION OF THE REVENUE CODE- Within ten (10) days after the approval of this Code, a certified true copy of the same shall be published in accordance with the provisions of the 1991 Local Government Code.

SECTION 184. WITHDRAWAL OF TAX EXEMPTION PRIVILEGES. Unless otherwise provided in this Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under Republic Act 6938, non-stock and non-profit hospital and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, associations, cooperatives registered under Republic Act 6810; and printer and/or publisher of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective upon approval of this Code.

CHAPTER 39. GENERAL PROVISIONS

SECTION 185. PENALTY. Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punishable by a fine of not less than one thousand pesos (P1,000.00) nor more than five thousand pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.

CHAPTER 40. FINAL PROVISIONS

SECTION 186. SEPARABILITY CLAUSE. If for any reason, any provision, section or part of this Code is declared not valid by a court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections or parts shall continue to be in force and effect.

SECTION 187. APPLICABILITY CLAUSE. All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

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SECTION 188. RULES AND REGULATIONS.

- a) Upon approval of this Code, the City Mayor shall, through an executive order, designate and convene an oversight committee as herein provided for. The said committee shall formulate and issue the appropriate rules and regulations necessary for the efficient and effective implementation of any and/or all provisions of this Code.
- b) The committee shall be composed of the following:
 - 1. City Administrator, who shall be the Chairman;
 - 2. Chairman, Ways and Means Committee, Sangguniang Panlungsod
 - 3. Majority Floor Leader, Sanggunian Panlungsod
 - 4. City Treasurer;
 - 5. City Assessor;
 - 6. City Council Secretary;
 - 7. Chairman, Local Finance Committee
- c) The committee shall submit its report and recommendation to the City Mayor within two (2) months after its organization.
- d) A technical staff is hereby created to be composed of heads of departments in such number as the City Mayor may designate. A secretariat shall be chosen by the Chairman of the committee from among qualified employees of the City Government.
- e) The committee shall undertake an information campaign on this Code.
- f) Funds needed by the committee shall be provided by the City Mayor from any available funds.

SECTION 189. REPEALING CLAUSE. All ordinances rules and regulations, or parts thereof, in conflict with, or consistent with any of the provisions of this Code are hereby repealed or modified accordingly.

SECTION 190. EFFECTIVITY. This Code shall take effect after publication and/or posting in conspicuous place within the City.

UNANIMOUSLY ENACTED by the CITY COUNCIL OF MARIKINA this 2nd day of December 2015.

I HEREBY CERTIFY to the passage of the forgoing Ordinance which was duly enacted during the **45th Regular Session** of the **7th City Council** of Marikina on December 02, 2015

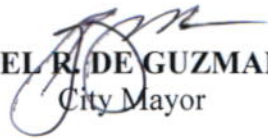

NORALYN R. TINGCUNGO
 City Council Secretary

**ATTESTED AND CERTIFIED
TO BE DULY ENACTED:**



THADDEUS ANTONIO M. SANTOS, JR.
City Councilor/Assistant Majority Floor Leader
Acting Presiding Officer

APPROVED BY THE HONORABLE CITY MAYOR ON FEB 22 2016



DEL R. DE GUZMAN
City Mayor