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**REPUBLIC OF THE PHILIPPINES
MUNICIPALITY OF MAKATI**

MAKATI MUNICIPAL ORDINANCE NO. 072-92

AN ORDINANCE ENACTING THE MAKATI REVENUE CODE

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CHAPTER I

General Provisions

ARTICLE A

Short Title and Scope of this Code

SECTION 1A.01. *Short Title.* — This ordinance shall be known as the MAKATI REVENUE CODE.

SECTION 1A.02. *Scope and Application.* — This Code shall govern the levy, assessment, and collection of all municipal taxes, fees, charges, and other impositions imposed within the territorial jurisdiction of the Municipality of Makati, Metro Manila.

ARTICLE B

Definitions and Construction of Provisions

SECTION 1B.01. *Words defined in this Code.* — When used in this Code:

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- (a) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or within a view to profit.
 - (b) *Capital Investment* is the capital which a person employs in any undertaking, or which he contributes to the capital of partnership, corporation, or any other juridical entity, or association in a particular taxing jurisdiction.
 - (c) *Charges* refers to pecuniary liability, as rents or fees against persons or property.
 - (d) *Cooperative* is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful common social or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with the universally accepted cooperative principles.
 - (e) *Corporation* includes partnerships, no matter how created or organized, joint stock companies, joint accounts (cuentas en

participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations pursuant to an operating or consortium agree under a service contract with the government. General professional partnerships are partnership formed by persons for the sole purpose of exercising their common profession, no part of the income which is derived from engaging in any trade or business.

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

- (f) *Countryside and Barangay Business Enterprise* refers to any business entity, association or cooperative registered under the provision of or Republic Act numbered sixty- eight hundred ten (R.A. 6810) otherwise known as *Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20)*.
- (g) *Fee* means a charge fixed by law or ordinance for the regulation and inspection of a business or activity.
- (h) *Gross sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or the taxable quarter for the services performed or to be performed for another person including discounts if determinable at the time of sales, sales return, excise tax , and value-added tax (VAT).
- (i) *Levy* means an imposition or collection of an assessment, tax, tribute, or fine.
- (j) *License or Permit* is a right of permission granted in accordance with law by a competent authority to engage in some business or occupation or to engage in some transaction.
- (k) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- (l) *Persons* means every natural or juridical being susceptible of rights and obligations or of being the subject of legal relations.
- (m) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.

- (n) *Rental* means the value of the consideration, whether in money or otherwise, given for the enjoyment or use of a thing.
- (o) *Residents* refer to natural persons who have their habitual residence in the municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular locality. In the absence of such law, juridical persons are residents of the municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- (p) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receive into the treasury for public purposes.
- (q) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government as the case may be.
- (r) *Tax* means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

SECTION 1B.02. *Words and phrases not herein expressly defined.* — Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160 known as the *LOCAL GOVERNMENT CODE OF 1991*.

SECTION 1B.03. *Rules of construction.* — In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provision, or when applied they would lead to absurd or highly improbable results.

- (a) *General rule.* — All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such others which may have acquired a peculiar appropriate meaning in this Code shall be construed and understood according to such technical, peculiar or appropriate meaning.
- (b) *Gender and number.* — Every words in this Code importing the masculine gender shall extend to both a female and male. every word importing the singular number shall extend and apply to several persons or thing, and every word importing the plural number shall extend and apply to one person or thing as well.
- (c) *Computation of time.* — The time within which an act is to be done as provided in this code or in any rule or regulation

issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or a holiday in which case the same shall be excluded from the computation, and the next business day shall be considered the last day.

- (d) *References.* — All references to Chapter, Articles, Sections, are to the Chapter, Articles, Sections in this Code, unless otherwise specified.
- (e) *Conflicting provisions of chapter.* — If the provisions of different Chapter conflict with or contravene each other, the provisions of each Chapter shall prevail as to all specific matters and questions involved therein.
- (f) *Conflicting provisions of sections.* — If the provisions of different sections in the same Article conflict with each other, the provision of the section which is last in point of sequence shall prevail.

CHAPTER II

Real Property Taxes

ARTICLE A

Real Property Tax

SECTION 2A.01. *Definitions.* — When used in this Article:

- (a) *Acquisition Cost* for newly-acquired machinery not yet depreciated and appraisal within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling and installation at the present site.
- (b) *Actual use* refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof.
- (c) *Ad Valorem Tax* is a levy on real property determined on the basis of a fixed proportion of the appraise value of the property.
- (d) *Appraisal* is the act of process of determining the value of property as of a specific date for specific purpose.
- (e) *Assessment* is the act or process of determining the value to determine the taxable value of the property.
- (f) *Assessment Level* is the percentage applied to the fair market value to determine the taxable value of the property.
- (g) *Assessed Value* is the appraise value of the real property

multiplied by the assessment level. It is synonymous to taxable value.

- (h) *Commercial Land* is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land.
- (i) *Depreciated Value* is the value remaining after deducting depreciation from the acquisition cost.
- (j) *Economic Life* is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.
- (k) *Fair Market Value* is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.
- (l) *Improvement* is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes.
- (m) *Industrial Land* is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land.
- (n) *Machinery* embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities, 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 nature and purpose are designated for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes.

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

apparatus permanently attached to residential land and improvements or those immovable by destination.

- (o) *Reassessment* is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial or individual reappraisal of the property.
- (p) *Remaining Economic Life* is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless.
- (q) *Remaining Value* is the value corresponding to the remaining useful life of the machinery.
- (r) *Replacement or Reproduction Cost* is the that would be incurred, on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material.
- (s) *Residential Land* is land principally devoted to habitation.

SECTION 2A.02. *Imposition of the basis real property tax.* — There is hereby levied an annual *ad valorem* tax on the assessed value of real property such as land, buildings, machinery and other improvements affixed or attached to real property located in the Municipality of Makati, Metro Manila at the following rates:

<i>Class Of Property</i>	<i>Rates of Levy</i> %
Residential	1.25%
Commercial	2.50%
Industrial	1.50%
Special	1.50%

Provided, however, That in the case of a residential real property actually and exclusively used as residence by the owner himself, the rate of the basic real property tax shall be reduced to one percent (1%) of the assessed value. *Provided, further, That* newly-constructed building and other improvement including as new machineries shall be taxed at one-half of the rate prescribed in this section for a period of five (5) years from the date of completion or acquisition; *Provided, finally, That* the new rates prescribed in this section shall take effect on January 1, 1994.

SECTION 2A.03. *Additional levy on real property tax for the Special Education Fund (SEF).* — These is hereby levied an annual tax of one percent (1%) on the assessed value of real property which shall be in addition the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund.

SECTION 2A.04. *Classes of real property for assessment purposes.* — For purposes of assessment, real property shall be classified as residential, commercial, industrial, or special by the Municipal Assessor.

SECTION 2A.05. *Special classes of real property.* — All lands, buildings, and other improvements thereon actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by local water districts, and government-owned or controlled corporations rendering essential public services in the supply an distribution of water and/or generation and transmission of electric power shall be classified as special.

SECTION 2A.06. *Actual use of real property as basis for assessment* — Real property shall be classified, valued and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses it.

SECTION 2A.07. *Assessment levels.* —

(a) The assessment levels to be applied to the fair market value of real property to determined its assessed value shall be follows:

(1) *On Lands:*

<i>Class</i>	<i>Assessment Levels</i>
Residential	20%
Commercial	50%
Industrial	50%

(2) *On Buildings and Other Structures:*

(I) Residential
Fair Market Value

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

(II) Commercial/Industrial
Fair Market Value

Over	Not over	Assessment Levels
P300,000.00		30%
300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
10,000,000.00		80%

(3) On Machineries:

<i>Class</i>	<i>Assessment Levels</i>
Residential	50%
Commercial	80%
Industrial	80%

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

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

(b) The assessment levels in paragraph(a) hereof shall applied initially during the first general revision of real property assessments to be undertaken pursuant to Secs. 2A.27 and 2A.27 of this Code.

(c) Pending the enactment of a schedule of fair market values under Secs. 2A.24 and 2A.27 of this Code and the effectivity of the revised new assessment levels, the prevailing schedule of market values and the assessment levels currently used by the Municipal Assessor shall continue to be applied.

SECTION 2A.08. Exemptions. — The following are exempted from payment of the basic real property tax and the SEF tax:

- (a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person;
- (b) Charitable Institutions, churches, and parsonages or convents appurtenant thereto, mosque, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;
- (c) All machines and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of

electric power;

- (d) All real property owned by duly registered cooperatives as provided for under R.A. No. 6938; and
- (e) Machinery and equipment used for pollution control and environmental protection.

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

SECTION 2A.09. *Withdrawal of tax temptation.* — Except as provided herein, and pursuant to Sec. 234 of the Local Government Code, any exemption from payment of real property tax previously granted to, or present enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 1, 1992.

SECTION 2A.10. *Time of payment.* — The real property tax herein levied together with the additional levy on real property for the Special Education Fund shall be due and payable on the first (1st) day of January. The same way, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments; the first installment, on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

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

SECTION 2A.11. *Tax discount for advanced and prompt payment.* — If both the basic real property tax and the additional SEF tax are paid full on or before January 20, the taxpayer shall be entitled to a twenty percent (20%) discount, *Provided, however, That* if both the basic and SEF taxes are paid on or before the first twenty (20) days of the quarter in accordance with the installment schedule provided in Sec 2A.10 of this Article, the taxpayer shall be entitled to a discount of ten percent (10%), *Provided, however, That* such discounts shall only be granted to properties without any delinquency, *Provided, finally, That* such payments of the basic or the SEF tax only shall not entitle the taxpayer to any discount provided herein.

SECTION 2A.12. *Collection and distribution of proceeds.* — The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be responsibility of the Municipal Treasurer. The Municipal Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay; *Provided, however, That* the premium on the bond shall be paid by the municipal government.

The proceeds of the basic real property tax, including interest thereon,

the proceeds from the used, lease or disposition, sale or redemption or property acquired at a public auction, and fifty percent (50%) of the tax paid under protest in accordance with the provisions of this Article, shall be distributed as follows:

- (a) Metropolitan Manila Authority — Thirty-five percent (35%) to the General Fund of the Authority.
- (b) Municipality — Thirty-five percent (35%) to the general fund of the Municipality of Makati; and
- (c) Thirty percent (30%) which shall be distributed among the component barangays of the municipality in the following manner:
 1. Fifty percent (50%) share shall accrue to the barangay where the property is located.
 2. Fifty percent (50%) shall be divided equally among the component barangays.

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

The proceeds of the additional one percent (1%) SEF tax shall accrue entirely and shall be automatically released to the Municipal School Board for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development.

SECTION 2A.13. *Appraisal of real property.* — All property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the municipality in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment of real property pursuant to the provisions of the Local Government Code.

SECTION 2A.14. *Declaration of real property by the owner of administrator.* — It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvements, within the Municipality of Makati, Metro Manila, or their duly authorized representative, to prepare , or cause to be prepared, and file with the Municipal 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 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 Municipal Assessor once

every three (3) years during the period from January first (1st) to June thirtieth (30th) commencing with the calendar year 1993.

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

Property owners or administrators who fail to comply with this provision shall be subject to fine or Five Hundred Pesos (500.00), or an imprisonment of not more than one (1) month in case of willful neglect, or both, at the discretion of the Court.

SECTION 2A.15. *Duty of persons acquiring real property or making improvement thereon.* —

- (a) It shall be the duty of any person, or his authorized representative, acquiring at any time real property situated in the municipality or making any improvement on real property, to prepare, or cause to be prepared, and file with the Municipal Assessor, a sworn statement declaring the true value of subject property, within sixty (60%) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.
- (b) In the case of houses, buildings, or other improvements acquired or newly constructed which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvement within sixty(60) days after: (1) the date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties; (2) the date of completion of occupancy of the newly constructed building, house, or improvement whichever comes earlier; and (3) the date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building house, or other real property, whichever comes earlier.
- (c) In the case of machinery, the sixty-day period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the Municipal Assessor. For this purpose, the Municipal Assessor may secured certification of the building official or engineer or other appropriate official stationed in the municipality.
- (d) Property owners or administrators who fail to comply with the provision shall be subject to a fine of Five Hundred Pesos (P500.00), or an imprisonment of not more than one (1) month in case of willful neglect, or both, at the discretion of

the Court.

SECTION 2A.16. *Declaration of real property by the Municipal Assessor.*

- (a) When any person, natural or juridical, by whom real property is required to be declared under Secs. 24.14 and 2A. 15 of this Code refuses or fail for any reason to make such declaration within the time prescribed, the Municipal Assessor shall himself declare the property in the name of the defaulting owner, and shall assess the property of taxation in accordance with the provisions of this Article.
- (b) In the case of real property discovered whose owner or owners are unknown, the Municipal Assessor shall likewise declare the same in the name of the Unknown Owner until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under either Sec. 2A.14 or Sec. 2A.15 of this Code, as the case may be.
- (c) No oath shall be required of a declaration this made by the Municipal Assessor.

SECTION 2A.17. *Listing of real property in the assessment roll* —

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

SECTION 2A.18. *Proof of exemption of real property from taxation.* — Every person, by or for whom real property is declared, who shall claim tax exemption for such property under this Article, shall file with the Municipal Assessor or within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

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

SECTION 2A.19. *Real Property identification system.* — All declarations of real property, made under the provisions of the Article shall be kept and filed under a uniform classification system to be established by the Municipal Assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

SECTION 2A.20. *Notification of transfer of real property.* —

- (a) Any person who shall transfer ownership to another shall notify the Municipal Assessor with sixty(60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.
- (b) In addition to the notice of transfer, the previous property owner shall likewise surrender to the Municipal Assessor the tax declaration covering the subject property in order that the same may be cancelled from the assessment records. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty-day(60) period, file with the Municipal Assessor, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of Sec. 2A.14 and 2A.15 of this Code.

SECTION 2A.21. *Duty of Register of Deeds to appraise Municipal Assessor of real property listed registry.* —

- (a) To ascertain whether or not any real property in the Registry Property has escaped discovery and listing for the taxation, the Register of Deeds shall prepare and submit to the Municipal Assessor, within six (6) months from the date of effectivity of the Local Government Code (January 1, 1992) and every year thereafter, an abstract of the registry, which shall include brief but sufficient descriptions of real properties entered therein, their present owners, and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or

partition or other forms of alienation.

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

SECTION 2A.22. *Duty of official issuing building permit or certificate of registration of machinery to transmit copy to the Municipal Assessor. —*

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

SECTION 2A.23. *Duty of Geodetic Engineers to furnish copy of plans to the Municipal Assessor. —* It shall be the duty of all Geodetic Engineers, public or private, to furnish free of charge to the Municipal Assessor with a white or blueprint copy of each of all approved original or subdivision plans or maps of survey 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.

SECTION 2A.24. *Preparation of schedule of fair market value —*

- (a) Before any general revision of property assessment is made pursuant to the provisions of this Article, there shall be prepared a schedule of fair market values by the Municipal Assessor for the different classes of real property situated in the municipality for enactment of a separate ordinance by the Sangguniang Bayan. The schedule of fair market values

shall be published in a newspaper of general circulation in the municipality or in the absence thereof, shall be posted in the municipal hall and in two other conspicuous public places therein.

- (b) In the preparation of schedules of fair market values, the Municipal Assessor shall be guided by the rules and regulations issued by the Department of Finance.

SECTION 2A.25. *Authority of Municipal Assessor to take evidence.* — For the purpose of obtaining information on which to base the market value of any real property, the Municipal Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witness administer oath, and take deposition concerning the property, its ownership, amount, nature, and value.

SECTION 2A.27. *General revision of assessment and property classification.* —

- (a) The Municipal Assessor shall undertake a general revision of real property assessment within two (2) years after the effectivity of the Local Government Code (January 1, 1992) and every three (3) years thereafter.
- (b) For this purpose, the Municipal Assessor shall prepare the schedule of fair market values for the different kinds and classes of real property located within the territorial jurisdiction of the municipality within two (2) years from the effectivity of the Local Government Code (January 1, 1992) in accordance with the rules and regulations issued by the Department of Finance.
- (c) The general revision of assessments and property classification shall commence upon the enactment of an ordinance by the Sangguniang Bayan adopting the schedule of fair market values but not later than December 31, 1993. Thereafter, the Municipal Assessor shall undertake the general revision real property assessment and property classification once every three (3) years.

SECTION 2A.28. *General revision assessment; expenses incident thereto.* — Expenses incident to the general revision of real property assessment shall be shared proportionately by the municipality, the Metro Manila Authority (MMA), Municipal School Board and the barangays. The share of the municipality shall be provided in the appropriation ordinance. The share of a barangay shall be based on its share of the proceeds of the real property law.

SECTION 2A.29. *Valuation of real property.* — In case where (a) real property is declared and listed for taxation purposes for the first time; (b) there is an ongoing general revision of property classification and assessment; or (c) a request is made by the person in whose name the

property is declared, the Municipal Assessor or his duly authorized deputy shall, in accordance with the provisions of this Article, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment of taxpayers' valuation thereon: *Provided, however, That* the assessment of real property shall not be increased oftener than once every three (3) years except in case of a new improvements substantially increasing the value of said property or of any change in its actual use.

SECTION 2A.30. *Date of effectivity of assessment or reassessment* — All assessments or reassessments made after the first (1st) day of January of any year shall take effect on the first (1st) day of January of the succeeding year: *Provided, however, That* the reassessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great or sudden inflation or deflation of real property values, or to the gross illegality of the assessment when made or to any other abnormal cause, shall be made within ninety (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

SECTION 2A.31. *Assessment of property subject to back taxes*. — Real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no cases for more than ten (10) years prior to the date of initial assessment: *Provided, however, That* such taxes shall be computed on the basis of the applicable schedule of values, assessment levels or tax rates in force during the corresponding period.

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

SECTION 2A.32. *Notification of new or revised assessment* — When real property is assessed for the first time or when an existing assessment is increased or decreased, the Municipal Assessor shall, within (30) days, give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the Punong Barangay to the last known address of the person to be served.

SECTION 2A.33. *Appraisal and assessment of machinery*. —

- (a) The fair market value of a brand-new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.
- (b) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage,

arrastre and handling, duties, and taxes, plus cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Central Bank.

SECTION 2A.34. *Depreciation allowance for machinery.* — For purpose of assessment, a depreciation allowance shall be made for machinery at a rate of five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use. *Provided, however, That* the remaining value for all kinds of machinery shall be fixed at twenty percent (20%) of such original replacement, or reproduction cost for so long as the machinery is useful and in operation.

SECTION 2A.35. *Organization, powers, duties, and functions of the Municipal Board of Assessment Appeals.* —

- (a) The Municipal Board of Assessment Appeals shall be composed of the Register of Deeds of the municipality, as Chairman, the Prosecutor designated or assigned to the municipality and the Municipal Engineer as members, who shall serve as such in an ex officio capacity without additional compensation.
- (b) The Chairman of the Board shall have the power to designate any employee of the municipality to serve as secretary to the Board also without additional compensation.
- (c) The Chairman and members of the Municipal Board of Assessment Appeals shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of this Code. They shall take an oath or affirmation of office in the manner herein set forth:

I _____, after having been appointed to the position of _____, in the Municipality of Makati, Metro Manila and now assuming my position as _____ of the Municipal Board of Assessment Appeals solemnly swear that I will faithfully discharge to the best of my ability the duties of this position and of all others that I am holding, or may hereafter hold, under the Republic of Philippines, and that I will support and defend the Constitution of the Philippines, and that I will obey the laws and legal orders promulgated by the duly constituted authorities of the Republic of the Philippines, and that I will well and truly hear and determine all matter and issues between taxpayers and the Municipal Assessor submitted for my decision, and that I impose this obligation upon may self voluntarily, without mental reservation or purpose of evasions.

So help me God.

Signature

Subscribed and sworn to before me on this _____ day of _____ A.D.
_____ at _____ Philippines.

Signature of Officer

Administering Oath

SECTION 2A.36. *Meetings and expenses of the Municipal Board of Assessment Appeals.* —

- (a) The Municipal Board of Assessment Appeals shall meet one a month and a often as may be necessary for the prompt disposition of appealed cases. No member of the Board shall be entitled to per diems or traveling expenses for his attendance in Board meetings, except when conducting an ocular inspection in connection with a case under appeal.
- (b) All expenses of the Board shall be charged against the General Fund of the Municipality. The Sangguniang Bayan shall appropriate the necessary funds to enable the Board to operate effectively.

SECTION 2A.37. *Filing of assessment appeals.* — Any owner or person having legal interest in the property who is not satisfied with the action of the Municipal Assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Municipal Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declaration and such affidavits or documents submitted in support of the appeal.

SECTION 2A.38. *Action by the Municipal Board of Assessment Appeals.*

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- (a) The Board shall decide the appeal with one hundred twenty (120) days from the date of receipt of such appeal. The Board, after hiring, shall render its decision based on substantial evidence or such relevant on record as a reasonable mind might accept as adequate to support the conclusion.
- (b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspections, take depositions, and issue *subpoena* and *subpoena duces facum*. The proceedings of the Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.
- (c) The secretary of the Board shall furnish owner of the property or the person having legal interest therein and the Municipal

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

SECTION 2A.39. *Effect of appeal on the payment of real property tax* — Appeal on assessments of real property made under the provisions of the Code shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the Municipal Assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

SECTION 2A.40. *Municipal Assessor to furnish Municipal Treasurer with assessment roll.* — On or before the thirty-first(31st) day of January each year, the Municipal Assessor shall submit assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties to the Municipal Treasurer.

SECTION 2A.41. *Notice of times for collection of taxes* — The Municipal Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of the basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Bayan in the case of any other tax level under this Chapter, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicity accessible place at the municipal hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

SECTION 2A.42. *Payment under protest.* —

- (a) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotations on the tax receipts the words " paid under protest." The protest in writing must be filed within thirty (30) days from payment of the tax to the Municipal Treasurer who shall decide the protest within sixty (60) days from receipt.
- (b) Fifty percent (50%) of the tax paid under protest shall be held in trust by the Municipal Treasurer. The other fifty (50%) shall form part of the proceeds to be distributed in accordance with Sec. 2A.21 of this Code.
- (c) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of tax protested shall be refunded to the protestant, or applied as tax credit against

his existing or figure tax liability.

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

SECTION 2A.43. *Repayment of excessive collections.* — When an assessment of basic real property tax, or any other tax levied under this Chapter, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the Municipal Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

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

SECTION 2A.44. *Notice of delinquency in the payment of the real property tax.* —

- (a) When the real property tax or any other tax imposed under this Chapter becomes delinquent, the Municipal Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the municipal hall and in publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks in a newspaper of general circulation in the municipality.
- (b) Such notice shall specify the date upon which the tax becomes delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that any time before the distraint of personal property, payment of tax with surcharges, interests and penalties may be made in accordance with Sec. 2A.68 of this code, unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or juridically, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest

therein to redeem the property within one (1) year from the date of sale.

SECTION 2A.45. *Remedies for the collection of real property tax.* — For the collection of the basic real property tax and any other tax levied under this Chapter, the municipality may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

SECTION 2A.46. *Municipal government's lien.* — The basic real property tax and any other tax levied under this Chapter, constitutes a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and the related interests expenses.

SECTION 2A.47. *Levy on real property.* — After the expiration of the time required to pay the basic real property tax or any other tax levied this Chapter, real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax. The Municipal Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the municipality. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the Municipal Assessor and the Register of Deeds of the municipality, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

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

SECTION 2A.48. *Penalty for failure to issue and execute warrant.* — Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

SECTION 2A.49. *Advertisement and sale.* — Within thirty (30) days after service of the warrant of levy, the Municipal Treasurer shall proceed to public advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the municipal building, and in a public accessible and

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

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Mayor and the Sangguniang Bayan, and which shall form part of his records. The Municipal 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 the delinquent tax, the interest due thereon, the expenses of sales and a brief description of the proceedings: *Provided, however, That* proceeds of the sale in excess of the real property or person having legal interest therein.

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

SECTION 2A.50. *Redemption of property sold.* — Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Municipal Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of 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 certificate of redemption which shall be issued by the Municipal Treasurer of his deputy.

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

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

SECTION 2A.51. *Final deed to purchaser.* — In case the owner or person having legal interest therein fails to redeem the delinquent property as provided here, in the Municipal Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due

thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

SECTION 2A.52. *Purchase of property by the municipal government for want of bidder.* — In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the Municipal Treasurer conducting the sale shall purchase the property in behalf of the municipal government to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office of the Mayor and the Sangguniang Bayan. 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 municipality without the necessity of an order from a competent court.

Within one (1) year from the date such forfeiture, the taxpayer or any of his representative may redeem the property to the Municipal Treasurer the full amount of the real property tax and the related interest and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the municipality.

SECTION 2A.53. *Resale of real estate taken for taxes, fees or charges.* — The Sangguniang Bayan may, through a separate ordinance and upon notice of not less than twenty(20) days, sell dispose of the real property acquired under the preceding section at public auction. The proceeds of the sales shall accrue to the General Fund of the municipality.

SECTION 2A.54. *Further distraint or levy.* — Levy may be repeated if necessary until the amount due, including all expense, is collected.

SECTION 2A.55. *Collection of real property tax through the courts* — The municipal may enforce the collection of the basic real property tax or any tax levied under this article by civil in any court of competent jurisdiction. The following civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 2A.59:

- (a) The Municipality Treasurer shall furnish the Municipal Attorney a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the municipality in the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be covered exclusive in the interests and cost. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P10,000.00), the competent Court is the Municipal Trial Court.
- (b) In both cases, that is, where the claim is either cognizable by an inferior court or by the regional trial court, the Municipal Treasurer shall furnish the Municipal Attorney the exact address of the defendant where he may be served with summons.

SECTION 2A.56. *Action assailing validity of tax sale* — No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of a sale to the time of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

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

SECTION 2A.57. *Payment of delinquent taxes on property subject of controversy*. — In any action involving the ownership or possession of, or succession to, real property, the court may *motu proprio* or upon representation of the Municipal Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

SECTION 2A.58. *Treasurer to certify delinquencies remaining uncollected*. — The Municipal Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit the same to the Municipal Mayor and the Sangguniang Bayan on or before the thirty-first (31st) of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

SECTION 2A.59. *Periods within to collect real property taxes*. — The basic real property tax and any other tax levied under this Article shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which: (a) the Municipal Treasurer is legally prevented from collecting the tax; (b) the owner of the property or the person having legal interest therein requests for investigation and executes a waiver in writing before the expiration of the period within which to collect; or (c) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

SECTION 2A.60. *Condonation or reduction of real property tax and interest*. — In case of calamity in the municipality, the Sangguniang Bayan

by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Municipal Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the areas affected by the calamity.

SECTION 2A.61. *Condonation or reduction of tax by the President of the Philippines.* — The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the municipality.

SECTION 2A.62. *Duty of Register of Deeds and Notaries Public to assist the Municipal Assessor.* — It shall be the duty of the Registry of Deeds and Notaries Public to furnish the Municipal Assessor with copies of all contract selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.

SECTION 2A.63. *Insurance companies to furnish information.* — Insurance companies are hereby required to furnish the Municipal Assessor copies of any contract policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the assessment thereof.

SECTION 2A.64. *Fees in court actions.* — As provided in Sec. 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the Municipal Treasurer or Assessor shall be exempt from the payment of court and sheriff fees.

SECTION 2A.65. *Fees in registration of papers or documents on sale of delinquent real property of province.* — As provided in Section 281 of the Local Government Code, all certificates documents, and papers covering the sale of delinquent property to the municipality if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

SECTION 2A.66. *Real property assessment notices or owner's copies of tax declaration to be exempt from postal or fees.* — As provided in Sec. 282 of the Local Government Code, all real property assessment notices or owner's copies of the tax declaration sent through the mails by the Municipal Assessor shall be exempt from the payment of postal charges or fees.

SECTION 2A.67. *Sale and forfeiture before effectivity of this Code* — Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected before the effectivity of this Code, all shall be governed by the provisions of applicable ordinances or laws then in force.

SECTION 2A.68. *Interest on unpaid real property tax.* — Failure to pay the real property tax or any levied under this Article upon the expiration of the period as provided in Sec. 2A.10, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

SECTION 2A.69. *Penalties for omission of property from assessment or*

tax rolls by officer and other acts. — Any officer charges with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property or who intentionally violates or fails to perform any duty imposed upon him by laws 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 Hundred 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 officer charge with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

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

SECTION 2A.70. *Penalties for delaying assessment of real property and assessment appeals.* — Any government official or employee, national or local, who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by imprisonment of not less than one(1) month nor more than six(6)months, or by a fine of not less than Five Hundred Pesos (500.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

SECTION 2A.71. *Penalties for failure to dispose of delinquent real property at public auction.* — The Municipal Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of the Article and any other local official whose acts hinder the prompts disposition of delinquent property at publication shall, upon conviction, be subject to imprisonment of not less than one (1) month or more than six(6) months, or a fine of not less than One Thousand Pesos(P1,000.00) nor more than Five Thousand Pesos(P5,000.00) or both such imprisonment and fine, at the discretion of the court.

ARTICLE B

Tax on Idle Lands

SECTION 2B.01. *Idle Lands, Coverage.* — For purposes of real property taxation, idle lands, shall include all lands located in the 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.

Regardless of land area, this Article shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of

which has been transferred to individual owners, who shall be liable for the additional tax; *Provided, however, That* individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by the subdivision owner or operator.

SECTION 2B.02. *Imposition of tax.* — There is hereby levied an annual tax on idle lands at rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

SECTION 2B.03. *Exemptions.* — The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, or utilizing the same by reason of *force majeure*, civil disturbance, natural calamity or any justifiable cause or circumstance.

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

SECTION 2B.04. *Collection and accrual of proceeds.* — The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue equally to the Metropolitan Manila Authority and the Municipality of Makati.

SECTION 2B.05. *Listing of Idle lands by the Assessor.* — The Municipal Assessor shall make and keep an updated record of all idle lands located within the municipality. For purposes of collection, the Municipal Assessor shall furnish a copy thereof to the Municipal Treasurer who shall notify the owner of the property or person having legal interest therein of the imposition of the additional tax.

SECTION 2B.06. *Penalty for tax delinquency.* — Failure to pay the tax on idle lands upon the expiration of the periods provided in Sec. 2A.10 shall subject the taxpayer to the payment of interest as the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall be fully paid. *Provided, however, That* in no case shall, the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

ARTICLE C

Special Levy on Lands

SECTION 2C.01. *Special levy, its meaning.* — Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvement introduced by the Government.

SECTION 2C.02. *Imposition of levy.* — A special is hereby imposed on the lands specially benefited by public work projects or improvements funded by the municipality at the rate not to exceed sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

SECTION 2C.03. *Exemptions.* — The special levy shall not apply to lands exempt from the basic real property tax. It shall not also apply to the remainder of the land portions of which have been donated to the municipality for the construction of projects or improvements subject to special levy.

SECTION 2C.04. *Time of payment.* — The special levy shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such levy.

SECTION 2C.05. *Collection and accrual of proceeds.* — Collection of special levy on land shall be the responsibility of the Municipal Treasurer. The proceeds shall accrue to the General Fund of the Municipality.

SECTION 2C.06. *Ordinance imposing a special levy.* — A tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public works projects or improvements to be undertaken, state the estimated cost thereof, specify the metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Bayan shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.

The ordinance shall likewise specify the appropriate penalty for non-compliance or violations of the provisions of the said ordinance.

SECTION 2C.07. *Publication of proposed ordinance imposing a special levy.* — Before the enactment of the ordinance imposing a special levy, the Sangguniang Bayan shall conduct a public hearing thereon; notify in writing the owners of the real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.

SECTION 2C.08. *Fixing the amount of special levy.* — The special levy authorized therein shall be apportioned, computed and assessed according to the assessed valuation of the lands affected as shown by the books of the Municipal Assessor or its current assessed value as fixed by said Assessor if the property does not appear on record in his books. Upon the effectivity of the ordinance imposing special levy, The Municipal Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.

SECTION 2C.09. *Taxpayers' remedies against special levy.* — Any owner of real property affected by a special levy or any person having a legal interest therein may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided for in Sec. 2A.37 of this

Code.

ARTICLE D

Tax on Transfer of Real Property Ownership

SECTION 2D.01. *Imposition of tax.* — There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of fifty percent (50%) of the one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. For purposes of determining the fair market value of lands, the zonal values established by the Bureau of Internal Revenue shall be used.

SECTION 2D.02. *Time of payment.* — The tax herein imposed shall be paid by the seller, donor, transferor, executor, or administrator to the Municipal Treasurer within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

SECTION 2D.03. *Surcharge for late payment* — Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 2D.04. *Interest on unpaid tax.* — In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 2D.05. *Administrative provisions.* — (a) The Register of Deeds of the municipality shall before registering any deed, require the presentation of the evidence of payment of this tax. The Municipal Assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one in place thereof.

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

SECTION 2D.06. *Penalty.* — Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) not 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 III

Municipal Taxes

ARTICLE A

Business Tax

SECTION 3A.01. *Definitions.* — When used in this Article: -

(a) *Advertising agency* includes all persons who are engaged in the

business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or media, whether in pictorial or reading form.

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

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

Agricultural products as defined include those that have undergone not only simple but even sophisticated processes employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or styropor or other packaging materials intended to process and prepare the products for the market.

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

- (c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, avocation, pastime or fun.
- (d) *Amusement places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances. They also includes those places where one seeks admission to entertain himself by direct participation.
- (e) *Banks and other financial institutions* include banks, non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations.
- (f) *Bar* includes any place where intoxicating and fermented liquors or mart are sold, even without food, where services of hired hostesses and/or waitresses are employed; and where

customers may dance to music not rendered by a regular dance orchestra or musicians hired for the purposes; Otherwise the place shall be classified as a dance hall or night or day club. A cocktail lounge or beer garden is considered a bar even if there are no hostesses or waitresses to entertain customers.

- (g) *Boarding house* includes any house where boarders are accepted for compensation by the week or by the month and where meals are served to boarders only. A pension inn (or pension house) shall be considered a boarding house unless, by the nature of its services and facilities, it falls under another classification.
- (h) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others, but does not include manufacturers of tuba, basi, tapuy, or similar domestic fermented liquors, whose daily production does not exceed two hundred (200) gauge liters.
- (i) *Business Agent* (Agente de negocio) includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- (j) *Cabaret/Dance* hall includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid on, before, or after the dancing, and where professional hostesses or dancers are employed.
- (k) *Calling* means one's regular business, trade, profession, vocation or employment which does not require the passing of an appropriate government board or bar examination, such as professional actors and actresses, hostesses, masseurs, commercial stewards and stewardess, etc.
- (l) *Capital investment* is the capital which a person puts in any undertaking, or which he contributes to the common stock of a partnership, corporation or any other juridical entity or association.
- (m) *Carinderia* refers to any public eating place where food already cooked are served at a price.
- (n) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (o) *Collecting agency* includes any person, other than a practicing attorney-at-law, engaged in the business of collecting or suing debts or liabilities placed in his hands, for said

collection or suit, by subscribers or customers applying and paying therefore.

- (p) *Commercial broker* includes all persons other than importers, manufacturers, producers or bonafide employees, who for compensation or profit, sell or bring about sales or purchases of merchandise for other persons; bring proposed buyers and sellers together or negotiate freights or other business for owners of vessels or other means of transportation, for shippers, consignees of freight carried by vessels or other means of transportation. The term includes commission merchants.
- (q) *Contractor* includes persons, natural or juridical, 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 Article, the term contractor shall include general engineering, general building and specialty contractors as defined under applicable laws; filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; 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, battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and recutting 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, and 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 establishments or lots for parking purposes; proprietors or operator of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and 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; printers,

bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors.

- (r) *Dealer* means one whose business is to buy and sell merchandise, goods, and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.
- (s) *Dealer* in securities includes all persons who for their own account are engaged in the sale of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities. It shall also include pre-need companies or those engaged in the sale of educational plans, health care plans, memorial plans, etc.
- (t) *Exporter* means any person who is engaged in the business of exporting articles or goods of any kind from the Philippines for sale or consumption abroad.
- (u) *General building contractor* is a person whose principal contracting business is in connection with any structure built, being built, or to be built, for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind, requiring in its construction the use of more than two unrelated building trades or crafts, or to do or superintend the whole or any part thereof. Such structure includes sewers and sewerage disposal plants and systems, parks, playgrounds, and other recreational works, refineries, chemical plants and similar industrial plants requiring specialized engineering knowledge and skill, powerhouses, power plants and other utility plants and installations, mines and metallurgical plants, cement and concrete works in connection with the abovementioned fixed works. A person who merely furnishes materials or supplies without fabricating them into or consuming them in the performance of the work of the general building contractor does not necessarily fall within this definition.
- (v) *General engineering contractor* is a person whose principal contracting business is in connection with fixed works requiring specialized engineering, knowledge and skill, including the following divisions or subjects: irrigation,

drainage, water power, water supply, flood control, inland waterways, harbors, docks and wharves, shipyards and ports, dams, hydroelectric projects, levees, river control and reclamation works, railroads, highways, streets and roads, tunnels, airports and airways, waste reduction plants, bridges, overpasses, underpasses and other similar works, pipelines and other systems for the transmission of petroleum and other liquid or gaseous substances, land-leveling and earth-moving projects, excavating, grading, trenching, paving and surfacing works.

- (w) *Hotel* includes any house or buildings or portion thereof in which any person or persons may be regularly harbored or received as transients or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guests therein.
- (x) *Importer* means any person who brings articles, goods wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax free articles, brought or imported into the Philippines by person, entities or agencies exempt from tax which are subsequently sold, transferred, or exchanged in the Philippines to non-exempt private person or entities, the purchaser or recipient shall be considered the importer thereof.
- (y) *Independent wholesaler* means a person other than a manufacturer, producer or importer who buys commodities for resale to persons other than the end-users, regardless of the quantity of transaction.
- (z) *Lodging house* includes any house or building, or portion thereof, in which any persons or persons may be regularly harbored or received as transients for compensation.
- (aa) *Manufacturer* includes every person who, for the purpose of sale or distribution to others and not for his own use or consumption, by physical or chemical process: (1) alters the exterior texture or form, or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for a special use or uses to which it could not have been put in its original condition; (2) alters the quality of any such raw material or manufactured or partially manufactured product so as to reduce it to marketable shape or prepare it for any use of industry; or (3) combines any raw material or manufactured or partially manufactured product with other materials or products of the same or a different kind in such manner that the finished

product of such process or manufacture can be put to a special use or uses to which such material, or manufactured or partially manufactured product in its original condition could not have been put.

- (bb) *Motor vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street-sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads vehicles which run only on rails or tracks, and tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes.
- (cc) *Night or day club* includes any place frequented at nighttime or daytime, as the case may be, where patrons are served food or drinks and are allowed to dance with their partners or with professional hostesses furnished by the management.
- (dd) *Occupation* means one's regular business or employment or an activity which principally takes up one's time, thought and energies. It includes any calling, business, trade, profession or vocation.
- (ee) *Peddler* is a person who, either for himself or for commission, travels from place to place within the municipality and sells his goods or offers to sell or deliver the same.
- (ff) *Privately-owned public market* means those market establishments including shopping centers funded and operated by private persons, natural or juridical, under government permit.
- (gg) *Profession* means a calling which requires the passing of an appropriate government board or bar examinations, such as the practice of law, medicine, public accountant, engineering, etc.
- (hh) *Public market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks and the like.
- (ii) *Real estate brokers* includes any person, other than a real estate salesman as hereinafter defined, who for another, and for a compensation or in the expectation or promise of receiving compensation, (1) sells, or offers for sale, buys or offers to buy, lists or solicits for prospective purchasers, or negotiates the purchase, sale or exchange of real estate or interests therein; (2) or negotiates loans on real estate; (3) or leases or offers to lease or negotiates the sale, purchase or exchange of a lease, or rents or places for rent or collects

rent from real estate or improvements thereon; (4) or shall be employed by or on behalf of the owner or owners of lots or other parcels of real estate at a stated salary or commission, or otherwise sell such real estate or any part thereof in lots or parcels. Real estate salesman means any natural person regularly employed by a real estate broker to perform in behalf of such broker any or all of the functions of a real estate broker. One act of a character embraced within the above definition shall constitute the person performing or attempting to perform the same real estate broker. The foregoing definitions do not include a person who shall directly perform any of the acts aforesaid reference to his own property, where such acts are performed in the regular course of or as an incident to the management of such property; nor shall they apply to persons acting pursuant to a duly executed power-of-attorney from the owner authorizing final consummation by performance of a contract conveying real estate by sale, mortgage or lease; nor shall they apply to any receiver, any court; nor to a trustee selling under a deed of trust.

- (jj) *Real estate dealer* includes any person engaged in the business of buying, selling, exchanging, leasing, or renting property as principal and holding himself out as a full or part-time dealer in real estate or as an owner of rental property or properties rented or offered for rent for an aggregate amount of One Thousand Pesos (P1,000.00) or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is the owner of sub-lessor of property rented or offered for rent for an aggregate amount of One Thousand Pesos (P1,000.00) or more a year.
- (kk) *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- (ll) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- (mm) *Retail* means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

- (nn) *Shopping center* means a building, establishment or a place or parts thereof, leased to at least ten (10) different persons to be used principally by them separately for selling assorted, non-perishable and dry goods merchandise or articles, including refrigerated goods.
- (oo) *Social/Sports club* is a club the social features of which are the individual purposes of each organization and which conducts various kinds of entertainment, sporting contests and have elaborate entertainment, amusement or sports facilities.
- (pp) *Specialty contractor* is a person whose operations pertain to the performance of construction work requiring special skill and whose principal contracting business involves the use of specialized building trades or crafts.
- (qq) *Theater or cinemahouse* includes any edifice, building or enclosure where motion pictures are exhibited and/or where operatic or dramatic performances, presentations or plays, or other shows are held.
- (rr) *Vessel* includes are every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (ss) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end-user regardless of the quantity of the transaction.

SECTION 3A.02. *Imposition of tax.* — There is hereby levied an annual tax on the following businesses at rates prescribed therefor:

(a) On manufacturers, producers, importers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquor, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature in accordance with the following schedule:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of Tax	
	Per Annum	
less than P50,000.00		Exempt
P50,000.00 or more but less than 75,000.00	75,000.00	P1,320.00
5,000.00 or more but less than 100,000.00	100,000.00	1,650.00
100,000.00 or more but less than 150,000.00	150,000.00	2,200.00
150,000.00 or more but less than 200,000.00	200,000.00	2,750.00
200,000.00 or more but less than 300,000.00	300,000.00	3,850.00
300,000.00 or more but less than 500,000.00	500,000.00	5,500.00
500,000.00 or more but less than 750,000.00	750,000.00	8,000.00
750,000.00 or more but less than 1,000,000.00	1,000,000.00	10,000.00
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	13,750.00
2,000,000.00 or more but less than 3,000,000.00	3,000,000.00	16,500.00
3,000,000.00 or more but less than 4,000,000.00	4,000,000.00	19,800.00

4,000,000.00 or more but less than	5,000,000.00	23,100.00
5,000,000.00 or more but less than	6,500,000.00	24,375.00
6,500,000.00 or more		P24,375.00

plus twenty percent (20%) of one percent (1%) for 1993, thirty percent (30%) of one percent (1%) for 1994 and 1995, and fifty percent (50%) of one percent (1%) for 1996 and thereafter of the excess over P6.5 million.

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

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

With gross sales or receipts for the preceding calendar year in the amount of:		<i>Amount of Tax Per Annum</i>
less than P50,000.00		exempt
P50,000.00 or more but less than	75,000.00	990.00
75,000.00 or more but less than	100,000.00	1,320.00
100,000.00 or more but less than	150,000.00	1,870.00
150,000.00 or more but less than	200,000.00	2,420.00
200,000.00 or more but less than	300,000.00	3,300.00
300,000.00 or more but less than	500,000.00	4,400.00
500,000.00 or more but less than	750,000.00	6,600.00
750,000.00 or more but less than	1,000,000.00	8,800.00
1,000,000.00 or more but less than	2,000,000.00	10,000.00
2,000,000.00 or more		P10,000.00 plus twenty percent (20%) of one percent (1%) for 1993, thirty percent (30%) of one percent (1%)

for 1994 and 1995, and fifty percent (50%) of one percent (1%) for 1996 and thereafter of the excess over P2.0 million.

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

(c) On exporters of any article of commerce of whatever kind and nature in accordance with the following schedule:

With gross sales or receipts for the preceding calendar year in the amount of:	<i>Amount</i>	<i>Tax</i>
	<i>Per Annum</i>	
less than P50,000.00	P50,000.00	Exempt
P50,000.00 or more but less than 75,000.00	75,000.00	P660.00
75,000.00 or more but less than 100,000.00	100,000.00	825.00
100,000.00 or more but less than 150,000.00	150,000.00	1,100.00
150,000.00 or more but less than 200,000.00	200,000.00	1,375.00
200,000.00 or more but less than 300,000.00	300,000.00	1,925.00
300,000.00 or more but less than 500,000.00	500,000.00	2,750.00
500,000.00 or more but less than 750,000.00	750,000.00	4,000.00
750,000.00 or more but less than 1,000,000.00	1,000,000.00	5,000.00
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	6,875.00
2,000,000.00 or more but less than 3,000,000.00	3,000,000.00	8,250.00
3,000,000.00 or more but less than 4,000,000.00	4,000,000.00	9,900.00
4,000,000.00 or more but less than 5,000,000.00	5,000,000.00	11,550.00
5,000,000.00 or more but less than 6,500,000.00	6,500,000.00	12,187.00
6,500,000.00 or more		P12,187.00 plus ten percent (10%) of one percent (1%) for 1993, fifteen percent (15%) of one percent (1%) for 1994 and 1995, and twenty five Percent (25%) of one percent (1%) for 1996 and thereafter of the excess over P6.5 million.

The term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise as well as manufacturers and producers whose goods or products are both sold domestically and

abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates prescribed in this subsection.

(d) On manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate of one-half (1/2) of the rates prescribed under subsections (a),(b) and (c), respectively, of this Section:

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

(e) *On retailers of any article of commerce of whatever kind and nature with gross receipts of P30,000.00 or more during the preceding calendar year, rate of the tax on the gross receipts of the preceding year shall be twenty percent (20%) of one percent (1%) for 1993; thirty percent (30%) of one percent (1%) for the years 1994 and 1995 and; then fifty percent (50%) of one percent (1%) for 1996 and the years thereafter.*

(f) On contractors and other independent contractors defined in SECTION 3A.01 (q) of Chapter III of this Code; and on owners or operators of business establishments rendering or offering services such as: advertising agencies; animal hospitals; assaying laboratories; belt and buckle shops; blacksmith shops; bookbinders; booking offices for film exchange; booking offices for transportation on commission basis; breeding of game cocks and other sporting animals belonging to others; business management services; collecting agencies; escort services; feasibility studies; consultancy services; garages; garbage disposal contractors; gold and silversmith shops; inspection services for incoming and outgoing cargoes; interior decorating services; janitorial services; job placement or recruitment agencies; landscaping contractors; lathe machine shops; management consultants not subject to professional tax; medical and dental laboratories; mercantile agencies; messengerial services; operators of shoe shine stands; painting shops; perma press establishments; rent-a-plant services; polo players; school for and/or horse-back riding academy; real estate appraisers; real estate brokerages; photostatic, white/blue printing, xerox, typing and

mimeographing services; rental of bicycles and/or tricycles, furniture, shoes, watches, household appliances, boats, typewriters, etc.; roasting of pigs, fowls, etc.; shipping agencies; shipyard for repairing ships for others; shops for shearing animals; silk-screen or T-shirt printing shops; stables; travel agencies; vaciador shops; veterinary clinics; video rentals and/or coverage services; dancing schools/speed reading/EDP; nursery; vocational other schools not regulated by the Department of Education Culture and Sports, (DECS) day care centers; etc.

With gross sales or receipts for the preceding calendar year in the amount of:

Amount of Tax Per Annum

less than	P50,000.00	Exempt
P50,000.00 or more but less than	75,000.00	P880.00
75,000.00 or more but less than	100,000.00	1,320.00
100,000.00 or more but less than	150,000.00	1,980.00
150,000.00 or more but less than	200,000.00	2,640.00
200,000.00 or more but less than	250,000.00	3,630.00
250,000.00 or more but less than	300,000.00	4,620.00
300,000.00 or more but less than	400,000.00	6,160.00
400,000.00 or more but less than	500,000.00	8,250.00
500,000.00 or more but less than	750,000.00	9,250.00
750,000.00 or more but less than	1,000,000.00	10,250.00
1,000,000.00 or more but less than	2,000,000.00	11,500.00
2,000,000.00 or more but less than	50,000,000.00	P11,500.00
		plus sixty percent (60%) of one percent (1%) of excess over P2.0 million
50,000,000.00 or more		P299,500.00 plus fifty percent (50%) of one percent (1%) for 1993, fifty five percent (55%) of one percent (1%) for 1994 and 1995, and seventy five percent (75%) of one percent (1%) for 1996 and thereafter of the excess over P50.0 million.

Should a contractor, duly licensed by or accredited by the Philippine Contractors Association Board (PCAB) and the Municipality of Makati, undertake to furnish the materials and labor in the construction work, the cost of such materials and labor shall be deducted from his gross receipts for the purpose of determining the tax due from him under this paragraph.

(g) On owners or operators of banks and other financial institutions, as

follows:

- (1) The rate of the tax on the gross receipts during the preceding year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, and profit from exchange or sale of property, and insurance premium shall be eight percent (8%) of one percent (1%) for 1993; ten percent (10%) of one percent (1%) for the years 1994 and 1995; and fifteen percent (15%) of one percent (1%) for 1996 and the years thereafter.
- (2) The rate of the tax on the gross receipts derived from rental of property during the preceding year shall be fifty percent (50%) of one percent (1%) for 1993; sixty percent (60%) of one percent (1%) for the years 1994 and 1995; and seventy five percent (75%) of one percent (1%) for 1996 and the years thereafter: *Provided, however, That* banks and other financial institutions shall no longer be subject to the business tax on lessors or sublessors of real property.

All other income and receipts of banks and financial institutions not otherwise enumerated above shall be excluded from the tax.

(h) *On owners or operators of hotels duly licensed and accredited by the Municipality of Makati*, the rate of the tax on the gross receipts during the preceding calendar year derived from room occupancy shall be twenty percent (20%) of one percent (1%) for 1993; thirty percent (30%) of one percent (1%) for the years 1994 and 1995; and fifty percent (50%) of one percent (1%) for 1996 and the years thereafter.

(i) *On owners or operators of cafes, cafeteria, ice cream and other refreshment parlors, restaurants, soda fountains, carinderias or food caterers in accordance with the following schedule:*

With gross sales or receipts for the preceding calendar year in the amount of	Amount of Tax Per Annum
less than P50,000.00	Exempt
P50,000.00 or more	P750.00 plus fifty five percent (55%) of one percent (1%) for 1993, sixty percent (60%) of one percent (1%) for 1994 and 1995, seventy five percent (75%) of one percent (1%) for 1996 and thereafter, of the excess over P50,000.00

Provided, however, That the gross receipts during the preceding year derived from the sale of cigarettes and other tobacco products, and liquor, wine, beer, distilled spirits and other alcoholic products or intoxicating drinks shall be taxed at the rate of three percent (3%).

(j) *On owners or operators of the following amusement and other recreational places in accordance with the following schedule:*

- (1) Day and night clubs, day clubs or night clubs, cocktail or music lounges or bars, cabaret or dance hall, discohouses, beer gardens or joints, gun clubs, off-tract betting stations or off-frontons; race tracks, cockpits and other similar places at a rate of one percent (1%) for 1993, two percent (2%) for 1994 and 1995, and three percent (3%) for 1996 and years thereafter of the gross receipts including the sale of food and non-alcoholic drinks during the preceding year;
- (2) swimming pools, pelota/squash courts, tennis courts, exclusive clubs such as country and sports clubs, resort and other similar places; skating rink; billiard or pool hall, bowling alleys, circus, carnivals or the like; merry-go-rounds, roller coasters, ferries wheel, swing, shooting galleries and similar contrivances; boxing stadia, boxing contests; race tracks; theaters and cinema houses; judo-karate clubs and other similar places; at a rate of twenty percent (20%) of one percent (1%) for 1993, thirty percent (30%) of one percent (1%) for 1994 and 1995, and fifty percent (50%) of one percent (1%) for 1996 and thereafter of the gross receipts during the preceding calendar year;
- (3) The gross receipts of amusements and recreational places mentioned above derived from the sale of cigarettes and other tobacco products, and liquor, wine, beer, distilled spirits and other alcoholic products shall be taxed at the rate of three percent (3%) of the gross receipts during the preceding calendar year; and
- (4) The gross receipts of owners or operators of amusement and recreational places derived from admission fees and taxed under Article E of this Chapter shall no longer be subject to the business tax imposed in this subsection.

(k) *Real estate dealers* shall pay the annual tax in accordance with the following schedule:

1. *On subdivision operators*, at a rate of P0.02 per square meter for 1993, P0.03 for 1994 and 1995, and P0.04 for 1996 and thereafter based on the total area of the remaining lots titled in the name of the subdivision operator.
2. *On lessors or sub-lessors of real estate including accessorias*,

apartels, pension inns, lodging houses, apartments, condominiums, houses for lease, rooms and spaces for rent, and similar places shall pay the tax in accordance with the following schedule:

With gross sales or receipts for the preceding calendar year in the amount of :

*Amount of Tax
Per Annum*

less than P1,000.00		Exempt
P1,000.00 or more but less than 4,000.00	4,000.00	P30.00
4,000.00 or more but less than 10,000.00	10,000.00	120.00
10,000.00 or more but less than 20,000.00	20,000.00	300.00
20,000.00 or more but less than 30,000.00	30,000.00	600.00
30,000.00 or more but less than 50,000.00	50,000.00	900.00
50,000.00 or more		P900.00 plus fifty percent (50%) of one percent (1%) for 1993, sixty percent (60%) of one percent (1%) for 1994 and 1995, seventy five percent (75%) of one percent (1%) for 1996 and thereafter of the excess over P50,000.00.

Provided, however, That real properties used for residential purposes shall be subject to one half (1/2) of the rates prescribed above.

On dealers of real estate excluding subdivision operators and lessors of real property in accordance with the following schedule:

With gross sales or receipts for the preceding calendar year in the amount of:

*Amount of Tax
Per Annum*

less than P20,000.00	P20,000.00	P200.00
P20,000.00 or more but less than 50,000.00	50,000.00	500.00
50,000.00 or more but less than 100,000.00	100,000.00	1,000.00
100,000.00 or more but less than 200,000.00	200,000.00	2,000.00
200,000.00 or more but less than 500,000.00	500,000.00	5,000.00
500,000.00 or more but less than 700,000.00	700,000.00	7,000.00
700,000.00 or more but less than 1,000,000.00	1,000,000.00	10,000.00
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	15,000.00
2,000,000.00 or more but less than 5,000,000.00	5,000,000.00	25,000.00
5,000,000.00 or more but less than 7,000,000.00	7,000,000.00	50,000.00
7,000,000.00 or more but less than 10,000,000.00	10,000,000.00	75,000.00
10,000,000.00 or more		P75,000.00 plus thirty percent (30%) of one percent (1%) for 1993, forty percent (40%) of one percent (1%) for

1994 and 1995, and fifty percent (50%) of one percent (1%) for 1996 and thereafter of the excess over P10.0 million.

(l) On owners or operators of privately-owned public markets and shopping centers in accordance with the following schedule:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of Tax Per Annum
less than P2.0 million	3%
P2.0 million or more	P60,000.00 plus two percent (2%) for 1993, two and one fifth percent (2 1/5%) for 1994 and 1995, and two and seven tenths (2.7%) for 1996 and thereafter of the excess over P2.0 million.

(m) *On owners or operators of any business not specified above* shall pay the tax at the rate of two percent (2%) for 1993, two and one-half percent (2 1/2%) for 1994 and 1995, and three percent (3%) for 1996 and the years thereafter of the gross receipts during the preceding year.

SECTION 3A.03. *Exemptions.* — The following businesses shall not be subject to any local tax imposed in this Article:

- (a) Those engaged in the production, manufacture, refinery, distribution or sale of oil, gasoline, and other petroleum products; and
- (b) 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.

SECTION 3A.04. *Computation of tax for newly-started business* — In the case of newly-started business under Sec. 3A.02, (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l) and (m) above, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operated shall be two and one-half percent (2 1/2%) of one percent (1%) of the capital investment.

In the succeeding quarter or quarters, in cases where the business opens before the last quarter of the year, the tax shall be based on the gross sales or receipts for the preceding quarter at one-half («) of the rates fixed therefor by the pertinent schedule in Section 3 A.02 (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), and (m) above.

In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales or receipts for the preceding calendar year, or any fraction thereof, as provided in the same pertinent schedules.

SECTION 3A.05. *Computation and payment of tax on business* — (a) The taxes imposed herein shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

(b) In cases where a person conducts or operates two (2) or more of the related businesses mentioned in Sec. 3A.02, which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

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

SECTION 3A.06. *Situs of the tax*. — (a) *Definition of terms*—

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

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

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

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

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

(4) *Plantation* — a tract of agricultural land planted to trees or

seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purposes of this Article, inland fishing ground shall be considered as plantation.

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

On site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under Article A, Chapter III of this Code and allocated in paragraph (h) of Sec. 3A.05.

(b) *Sales Allocation*. — (1) All sales made by a branch or sales office or warehouse located in the municipality shall be taxable herein.

(2) In case the principal office and the factory are located in this municipality, all sales recorded in the principal office and those in other localities where there is no branch or sales office or warehouses shall be recorded in the principal office and taxable by the municipality.

(3) (i) If the principal office is located in the municipal and the factory, project office, plant or plantation is located in another locality, thirty percent (30%) of the sales recorded in the principal office shall be taxable by the Municipality of Makati.

(ii) If the factory, project office, plant or plantation is located in this municipality and the principal office is located in another locality, seventy percent (70%) of the sales recorded in this municipality shall be taxable herein.

This sales allocation is (i) and (ii) above shall not apply to experimental farms.

(iii) If the plantation is located in the municipality and the factory is located in another locality, forty percent (40%) of the seventy percent (70%) sales determined in paragraph 3 (ii) of this section shall be taxable herein. On the other hand, if the factory is located in the municipality, and the plantation is located in another locality, sixty percent (60%) of the seventy percent (70%) sales determined in paragraph 3 (ii) above shall be taxable herein.

(iv) If the factory, project office, plant or plantation is located in the municipality and the other factories, project offices, plants or plantations are located in other localities, this municipality shall tax the sales in proportion to the volume of production in the factory, project office, plant or plantation located herein during the tax period.

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

(4) All sales made by the factory, project office, or plant located in this

municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located herein, the sales made in the said factory shall be taxable by the municipality along with the sales recorded in the principal office.

(5) In the case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the foregoing rules on the situs of taxation shall apply. However, the factory or plant and warehouse of the contractor utilized for the production and storage of the manufacturers products shall be considered as the factory or plant and warehouse of the manufacturers.

(6)(i) All route sales made in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and be taxable herein.

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

SECTION 3A.07. *Accrual of payment.* — Unless specifically provided in this Article, the taxes imposed herein shall accrue in the first day of January of each year.

SECTION 3A.08. *Time of payment.* — All local taxes shall be paid to the Municipal Treasurer within the first twenty (20) days of January or of each subsequent quarters, as the case may be.

SECTION 3A.09. *Surcharge for late payment.* — Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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

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

SECTION 3A.11. *Administrative provisions.* — (a) *Requirement.* — Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Article in the Municipality of Makati, Metro Manila, shall first obtain a Mayor's permit and pay the fee therefor and the business tax imposed under this Article.

(b) *Issuance and posting of official receipt* — The Municipal Treasurer

shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer from any requirement imposed by the different department of this municipality.

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

(c) *Issuance of invoices or receipts* — All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty Five Pesos (P25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing, among others, their names or styles if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirements of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

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

(e) *Issuance of certification*. — The Municipal Treasurer may, upon presentation of satisfactory proof that the original official receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Fifty Pesos (P50.00).

(f) *Transfer of business to other location*. — Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without the payment of additional tax during the period for which the payment of the tax was made.

(d) *Retirement of business*. — (1) Any person natural or juridical, subject to the tax on business under this Article shall, upon termination of

the business, surrender to the Municipal Treasurer the official receipt issued for the payment of the business tax and submit a sworn following the closure. Any tax due shall first be paid before any business or undertaking is finally terminated.

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

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

- (i) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address of the business on record to verify if it is really no longer operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Mayor the disapproval of the application for the termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all the taxes, fees and charges imposed thereon under existing local tax ordinances; and
- (ii) In the case of now owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the transfer of the business to him if there is an existing ordinance prescribing such transfer tax.

(2) If it is found that the retirement or termination of the business is legitimate, and the tax due therefrom be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

(3) The permit issued to a business retiring or terminating its operations shall be surrendered to the Municipal Treasurer who shall forthwith cancel the same and record such cancellation in his books.

(h) *Death of license.* — 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.

SECTION 3A.12. *Penalty.* — Any violation of the provisions of this Article

shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than (1) month nor more than five (5) months, or both, at the discretion of the Court.

ARTICLE B

Tax on Business of Printing and Publication

SECTION 3B.01. *Imposition of tax.* — There is hereby levied a tax at the rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other printed materials of similar nature.

In the case of a newly-started business, the tax shall be five percent (5%) of one percent (1%) of the capital investment.

In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof.

SECTION 3B.02. *Exemption.* — The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports (DECS) as school texts or references shall be exempt from the tax herein imposed.

SECTION 3B.03. *Time of payment.* — The tax shall be paid to the Municipal Treasurer within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

SECTION 3B.04. *Surcharge for late payment* — Failure to pay the levied tax on time shall be subject to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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

SECTION 3B.06. *Penalty.* — Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P)5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

ARTICLE C

Franchise Tax

SECTION 3C.01. *Definition of Franchise.* — It is a right privilege, affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its

political subdivisions may impose in the interest of public welfare, security and safety.

SECTION 3C.02. *Imposition of tax.* — There is hereby levied a tax at the rate of fifty percent (50%) of one percent (1%) on business enjoying a franchise based on the gross annual receipts which shall include both cash sales and sales on account realized during the preceding calendar year within the territorial jurisdiction of the municipality.

In the case of a newly-started business, the tax shall be five percent (5%) of one percent (1%) of the capital investment.

In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof.

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

- (a) If the principal office of the business is located in the municipality, 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 organization, 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 province or city, the paid-up capital referred in (a) shall be reduced by the amount of the capital investment made for the said branch or sales office which shall be taxable instead by the province or city where it is located.
- (c) Where the newly started business located in the municipality is a branch or sales office commencing business operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

SECTION 03. *Exclusion.* — The term business enjoying franchise shall not include holders of certificates of public convenience for the operation of public utility vehicles for reason that such certificates are not considered as franchise.

SECTION 04. *Time of payment.* — The tax shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

SECTION 05. *Surcharge for late payment.* — Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five per cent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 06. *Interest on unpaid tax.* — In addition to the surcharge for

late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 07. *Penalty.* — Any violation of the provision of this Article 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.

ARTICLE D

Professional Tax

SECTION 3D.01. *Imposition of tax.* — There is hereby levied an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of Three Hundred Pesos (P300.00).

SECTION 3D.02. *Coverage.* — The following professionals who passed the bar examinations, or any board, or other examinations conducted by the Professional Regulation Commission (PRC) and other government agencies shall be subject to the professional tax:

Actuaries; architects; land and naval; aviators; certified public accountants; chemists; criminologist; custom brokers; dentists; dietitians; engineers; aeronautical, agricultural, chemical, chief motor, civil, electric, electronics, geodetic, marine, mechanical (including mechanical plant engineers, junior mechanical engineers and certified plant mechanics unless they are professional engineers and have paid the tax as mechanical engineers; mining, sanitary, etc.; food technologist; foresters; insurance agents, sub-agents, brokers, or adjusters; geologists; land surveyors; lawyers; marine officers: third mates, second mates, chief mates, ship masters; marine surveyors; master mariners; medical practitioners; medical technologies; midwives; morticians, nurses, nutritionists; opticians; optometrist; pharmacist; physical and occupational therapists; real estate brokers; registered electricians; stockbrokers; sugar technologists; and veterinarians.

SECTION 3D.03. *Exemption.* — Professionals exclusively employed in the government shall be exempt from the payment of this tax.

SECTION 3D.04. *Payment of the tax.* — The professional tax shall be paid before any profession herein specified can be lawfully pursued. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

SECTION 3D.05. *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.

SECTION 3D.06. *Surcharge for late payment* — Failure to pay the

levied tax on time shall be subject to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 3D.07. *Interest on unpaid tax.* — In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 3D.08. *Place of payment.* — Every person legally authorized to practice his profession shall pay the professional tax to the Municipality of Makati, Metro Manila, where he practices profession or where he maintains his principal office, in case he practices his profession in several places.

SECTION 3D.09. *Administrative provisions.* — (a) Every person who has paid the corresponding professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, license, or fee for the practice of such profession.

(b) Any individual, association, organization, partnership or corporation employing a person subject to professional tax shall: (1) require payment by that person of the tax on his profession before employment and annually thereafter, and (2) submit a list of professionals under his/their employ to the Office of the Mayor including the following information on or before the last day of March of every year:

- (i) Name of professional
- (ii) Profession
- (iii) Amount of tax paid
- (iv) Date and number of official receipt
- (v) Year covered and place of payment

Failure to submit the certified list herein required shall subject the person thereof to a penalty of Fifty Pesos (P50.00) per month of delay or fraction thereof.

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

(d) For the purpose of collecting the tax, the Municipal Treasurer or his duly authorized representative shall require from such professionals their current annual registration cards issued by competent authority before accepting payment of their professional tax for the current year. The PRC shall likewise require the professionals presentation of proof of payment before registration of professional or renewal of their licenses.

SECTION 3D.10. *Penalty.* — Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos

(P1,000.00) nor more than Five Thousand Pesos (5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both at the discretion of the court.

ARTICLE E

Amusement Tax

SECTION 3E.01. *Imposition of tax.* — There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other amusement places at the rate of thirty percent (30%) of the gross receipts from admission fees.

SECTION 3E.02. *Manner of computing the tax.* — In the case of theaters of cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the Municipal Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

SECTION 3E.03. *Exemptions.* — 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 exempt from the payment of the tax imposed herein but subject to permits and regulatory fees imposed in this Code.

SECTION 3E.05. *Accrual of proceeds of the tax.* — The proceeds from the amusement tax shall accrue entirely to the General Fund of the municipality.

SECTION 3E.06. *Time and manner of payment.* — The tax imposed herein on the gross receipts within a week (Monday to Sunday) shall be paid to the Municipal Treasurer on Monday of the week following and every Monday thereafter.

A weekly amusement tax return indicating the gross receipts for the week (Monday to Sunday) duly certified by the proprietor, owner, operator, or lessee under oath shall be submitted to the Municipal Treasurer every Monday upon payment of the tax. The Municipal Treasurer shall compare the return with the corresponding record of inspectors assigned during the week and verify the correctness of the return before acknowledging the tax payment.

SECTION 3E.07. *Surcharge for late payment.* — Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five per cent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 3E.08. *Interest on unpaid tax.* — In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 3E.09. *Administrative provisions.* — (a) All admission tickets of amusement places subject to the tax imposed in this Article shall be registered with the Office of the Mayor without charge who shall mark said

tickets properly by the word REGISTERED and keep a record thereof. The Office of the Mayor shall likewise issue a certification to the owner, proprietor, operator or lessee to the effect that such quantity, denomination and serial numbers of admission tickets were duly registered with his Office. A color scheme and numbering system shall be prescribed by the office of the Mayor for control purposes.

(b) The Municipal Mayor shall requires owners, proprietors, operators or lessees of amusement places to provide their establishments two boxes, one box marked with letter "O" for operator and the other marked with letter "G" for government in the place where tickets are presented by customers. Duly registered admission tickets shall be cut in halves upon presentation of the same by customers. One-half of the ticket shall be deposited in the box marked with letter "O", and the other half shall be deposited in the other box marked with letter "G".

(c) The boxes for used admission tickets shall be provided with two lock devices. One lock device shall be provided with padlock by the management while the other lock device shall be provided by the Municipal Government. Both boxes shall be opened daily in the presence of representatives from the management and the municipal government who shall certify the number of admission tickets by denomination in the daily count sheet. The daily count sheets of admission tickets shall be attached to the Weekly Amusement Tax Return to be submitted to the Office of the Mayor. The Municipal Treasurer shall be furnished a copy of such return.

SECTION 3E.10. *Penalty.* — Any violation of the provision of this Article 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.

ARTICLE F

Annual Fixed Tax For Every Delivery Truck or Van

SECTION 3F.01. *Imposition of tax.* — There is hereby levied an annul fixed tax for every truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes, and other products to sales outlets, or consumers, whether directly or indirectly within the municipality in the amount of Five Hundred Pesos (P500.00).

SECTION 3F.02. *Time of payment.* — The tax shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

SECTION 3F.03. *Surcharge for late payment.* — Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five per cent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 3F.04. *Interest on unpaid tax.* — In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an

interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 3F.05. *Administrative provisions.* — (a) The Municipal Treasurer shall keep a register of trucks, van or vehicles subject to the tax showing the name of the owner or proprietor, name of manager or president in the case of partnership or corporation, address and location of principal office, plate number, certificate of registration number, engine number, sticker number assigned for the year and other information.

(b) The owner or proprietor of the truck, van or vehicle shall be required to file an application for business tax and permit in a prescribed form in three (3) copies showing the needed information with the Office of the Mayor for processing and approval.

(c) The Municipal Treasurer shall collect the taxes and fees, register the vehicle involved and issue the corresponding sticker and the receipt acknowledging payment, date of payment and the amount paid.

SECTION 3F.06. *Penalty.* — Any violation of the provision of this Article 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.

ARTICLE G

Tax on Peddlers

SECTION 3G.01. *Imposition of tax.* — There is hereby levied an annual tax on peddlers engaged in the sale of any merchandise or article of commerce within the municipality at the following rates:

- | | |
|---|--------|
| (a) Peddlers of any article or merchandise carried in trucks or any other motor vehicle, per peddler | P75.00 |
| (b) Peddlers of any article or merchandise carried in a motorized bicycle, tricycle or other motorized similar vehicles other than those specified in letter (a) above, per peddler | P60.00 |
| (c) Peddlers of any article or merchandise carried in a cart, caretela or other per vehicles drawn by animals, per peddler | P45.00 |
| (d) Peddlers of any article or merchandise carried on bicycle, pedicab or other similar vehicle, per peddler | P45.00 |
| (e) Peddlers of any article or merchandise carried by person, per peddler | P30.00 |

SECTION 3G.02. *Time of payment.* — The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January twenty

(20) shall pay the full amount of the tax before engaging in such activity.

SECTION 3G.03. *Administrative provision.* — The official receipt evidencing payment of the tax shall be carried in the person of the peddler and shall be produced upon demand by the Municipal Mayor or Treasurer or their duly authorized representatives.

ARTICLE H

Community Tax

SECTION 3H.01. *Individual community tax.* — Every inhabitant of the Municipality of Makati eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year; or is engaged in business or occupation; or owns real property with an aggregate assessed value of P1,000.00 or more; or is required by law to file an income tax return shall pay an annual basic 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 but in no case shall the additional tax exceed Five Thousand Pesos (P5,000.00).

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

SECTION 3H.02. *Corporate community tax.* — Every corporation, no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines, shall pay an annual community tax of Five Hundred Pesos (P500.00) and an annual additional tax of Two Pesos (P2.00) for (a) for every Five Thousand Pesos (P5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of the real property tax under existing laws found in the assessment rolls of this Municipality; and (b) every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year. The additional community tax on corporations shall not exceed Ten Thousand Pesos (P10,000.00).

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

SECTION 3H.03. *Exemptions.* — The following are exempt from the payment of the community tax: (a) diplomatic and consular representatives; and (b) transient visitors when their stay in this Municipality does not exceed three (3) months.

SECTION 3H.04. *Time of payment.* — (a) The community tax shall 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.

(b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit and exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without becoming delinquent.

(c) Persons who come to reside in this Municipality or reach 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.

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

SECTION 3H.05. *Place of payment.* — (a) The community tax shall be paid in this Municipality where the residence of the individual is located or where the principal office of the juridical entity is located.

(b) It shall be unlawful for the Municipal Treasurer of this Municipality to collect the community tax outside the territorial jurisdiction of the municipality.

(c) In case a corporation has a branch, sales office or warehouse in this Municipality, and sales are made therein, the corresponding community tax shall be paid to the municipality.

(d) Any person, natural or juridical, who pays the community tax to a city or municipality other than this Municipality where his residence or principal office in the case of juridical persons is located shall remain liable to pay such tax to this Municipality.

SECTION 3H.06. *Collection and allocation of proceeds of the Community Tax.* — The Municipal Treasurer shall deputize the Barangay Treasurers to collect the community tax in their respective jurisdictions. Such deputation shall be limited to the community tax payable by individual taxpayers and shall be extended only to barangay treasurers who are properly bonded in accordance with applicable laws.

Ninety-five percent (95%) of the proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of the municipality, and the remaining five percent (5%) thereof to the general fund of the National Government to cover the cost of printing and the distribution of the forms of the community tax certificates and related expenses. The Municipal Treasurer shall remit to the National Treasurer the said share of the national government within ten (10) days after the end of each quarter.

The proceeds of the community tax collected through the Barangay

Treasurers shall be apportioned as follows after deducting the five percent (5%) share of the National Government:

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

SECTION 3H.07. *Penalty for late payment*. — If the tax is not paid within the prescribed period, there shall be added to the unpaid amount an interest of twenty-four percent (24%) *per annum* from the due date until it is paid.

SECTION 3H.08. *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 3H.09. *Presentation of community tax certificate on certain occasions*. — (a) When an individual subject to the community tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pays any tax or fee; receives any money from any public fund; transacts other official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer, or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

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

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

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

SECTION 3H.10. *Availment of the blank forms of the community tax certificate*. — The Municipal Treasurer shall secure the necessary blank forms of the Community Tax certificates from the Bureau of Internal Revenue.

ARTICLE I

Tax on Signs, Signboards, Billboards, or Advertisements

SECTION 31.01. *Imposition of tax.* — There is hereby imposed a tax on signs, signboards, billboards or advertisements at the rates prescribed below:

	Tax Per Annum
(a) Billboards or signboards for advertisements of business, per square meter or fraction thereof:	
Single faced	P20.00
Double faced	30.00
(b) Billboards or signboards for professionals, per square meter or fraction thereof	15.00
(c) Billboards, sign or advertisements for business and professions painted on any building or structure or otherwise separated or detached therefrom, per square meter or fraction thereof	15.00
(d) Advertisement by means of placards, per square meter or fraction thereof	15.00
(e) Advertisements for business or profession by means of slides in movies payable by owners of moviehouses	200.00
(f) Advertisements for business or profession by means of film exhibition payable by owners or operators or moviehouses	1,500.00
(h) of this Section, for the use of electric or neon lights in billboards, per square meter or fraction thereof.	20.00
	Tax Per Quarter
(g) Mass display of signs	
From 100 to 250 display signs	P500.00
From 251 to 500 display signs	600.00
From 501 to 750 display signs	700.00
From 551 to 1,000 display signs	800.00
From more than 1,000 display signs	1,700.00
(h) Advertisements by means of vehicles, balloons, Kites, etc.:	
Per day or fraction thereof	60.00
Per week or fraction thereof	80.00
Per month or fraction thereof	100.00

- (i) Advertisements by means of promotional sales (house to house), per day, per person 10.00

SECTION 31.02. *Exemption.* — Signs, signboards, billboards or advertisements displayed at the place where the profession or business advertised is, in whole or in part, conducted shall be exempt from the tax imposed in this Article.

SECTION 31.03. *Time of payment.* — The tax imposed in this Article shall be paid to the Municipal Treasurer before the advertisement, sign, signboard is displayed or distributed or at such other time as may be determined by regulation.

SECTION 31.04. *Requirements.* — Any person desiring to display signs, signboards or billboards or advertisements shall file a written application on the required form, together with the necessary plans and description of the advertisements, signs, signboards or billboards with the Office of the Municipal Mayor. The latter shall issue the necessary permit and thereafter, the tax shall be paid to the Municipal Treasurer before the advertisement, sign, signboard or billboard is displayed or distributed or at such time as may be determined by regulation.

CHAPTER IV

Permit and Regulatory Fees

ARTICLE A

Mayor's Permit Fees

SECTION 4A.01. *Mayor's permit fee on business.* — There shall be collected an annual fee at the rate provided hereunder for the issuance of a Mayor's permit to every person that shall conduct a business, trade or activity within the Municipality of Makati. The permit fee is payable for every separate or distinct establishment or place where the business trade or activity is conducted.

(a) *Manufacturers/Producers in general:*

- | | | |
|-----|---|------------|
| (1) | FOM (Factory and Office situated in Makati: producing or manufacturing) | |
| | (i) Flammable, combustible or explosive substance | P10,000.00 |
| | (ii) Non-flammable, non-combustible or non-explosive substance | 8,000.00 |
| | (iii) Assorted non-perishable and dry goods, merchandise or articles | 6,000.00 |
| | (iv) Consumable, perishable including refrigerated goods | 4,000.00 |

Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries; ready to wear clothes; shoes, slippers and other leather

	products; delicacies and sweets; ham, longanizas, tocinos and the like; food seasoning; handicrafts; toys; ice cream; porcelain, ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc; manufacturing or producing any or all of the above enumerated products shall pay a permit fee.	3,000.00
(2)	FMO (Factory is situated in Makati, office situated elsewhere; producing or manufacturing)	
	(i) Flammable, combustible or explosive substance	P8,000.00
	(ii) Non-flammable, non-combustible or non-explosive substance	6,000.00
	(iii) Assorted non-perishable and dry goods, merchandise or articles	4,000.00
	(iv) Consumable, perishable including refrigerated goods	3,000.00
	Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries; ready to wear clothes; shoes; slippers and other leather products; delicacies and sweets; ham, longanizas, tocinos and the like; food seasoning; handicrafts; toys ice cream; porcelain; ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc; manufacturing or producing any or all of the above enumerated products shall pay a permit fee	2,000.00
(3)	OMF (Office situated in Makati, factory situated elsewhere; producing or manufacturing)	
	(i) Flammable, combustible or explosive substance	P5,000.00
	(ii) Non-flammable, non-combustible or non-explosive substance	3,000.00
	(iii) Assorted non-perishable and dry goods, merchandise or articles Consumable, perishable including refrigerated	2,000.00

(iv) goods 1,500.00

Manufacturers or producers classified by proper government agency as small scale industries such as; bakeries; ready to wear clothes; shoes, slipper and other leather products; delicacies and sweets; ham, longanizas, tocinos and the like; food seasoning; handicrafts; toys; ice cream; porcelain; ceramics and clay products; hollow blocks and other cement products;
wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc.; manufacturing or producing any or all of the above enumerated products shall pay a permit fee 2,000.00

Permit fees for multiple products manufactured or produced. — Where there are two or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest or permit fee prescribed for the products manufactured or produced and twenty (20%) percent of the respective fees as prescribed for other products manufactured or produced.

(b) Manufacturers and producers of cigars and cigarettes including distillers, rectifiers, repackers of wines and compounders of distilled spirits or wines and brewers of fermented liquors.

DFM - (Factory and office situated in Makati) 10,000.00

FMD - (Factory situated in Makati, Office situated elsewhere) 8,000.00

DMF - (Office situated in Makati, factory situated in Makati, factory situated elsewhere) 5,000.00

(c) Importers:

(1) IWM - (Office and warehouse situated in Makati; importing)

(i) Flammable, combustible or explosive substance 10,000.00

(ii) Non-flammable, non-combustible or non-explosive substance 8,000.00

(iii) Assorted non-perishable and dry goods, merchandise or articles 6,000.00

(iv) Consumable, perishable including refrigerated goods 4,000.00

(2) WMI - (Warehouse situated in Makati, office situated elsewhere; importing)

(i) Flammable, combustible or explosive substance P8,000.00

(ii) Non-flammable, non-combustible or non-explosive substance	6,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles	4,000.00
(iv) Consumable, perishable including refrigerated goods	3,000.00
 (3) IMW - (Office situated in Makati, Warehouse situated elsewhere; importing)	
(i) Flammable, combustible or explosive substance	P5,000.00
(ii) Non-flammable, non-combustible or non-explosive	3,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles	2,000.00
(iv) Consumable, perishable including refrigerated goods	1,500.00

Permit fees for multiple products imported. — Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products imported.

(d) *Exporters:*

(1) EWM - (Office and warehouse situated in Makati; exporting)	
(i) Flammable, combustible or explosive substance	P10,000.00
(ii) Non-flammable, non-combustible or non-explosive substance	8,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles	6,000.00
(iv) Consumable, perishable including refrigerated goods	4,000.00
 (2) WME - (Warehouse situated in Makati, office situated elsewhere; exporting)	
(i) Flammable, combustible or explosive substance	8,000.00
(ii) Non-flammable, non-combustible or non-explosive substance	6,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles	4,000.00
(iv) Consumable, perishable including refrigerated goods	3,000.00
 (3) EMW - (Office situated in Makati, Warehouse situated elsewhere; exporting)	

(i) Flammable, combustible or explosive substance	P5,000.00
(ii) Non-flammable, non-combustible or non-explosive substance	3,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles	2,000.00
(iv) Consumable, perishable including refrigerated goods	1,500.00

Permit fees for multiple products exported. — Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products exported.

(e) Retailers, repackers, independent wholesalers and distributors

(1) Flammable, combustible or explosive substance	7,500.00
(2) Non-flammable, non-combustible or non-explosive substance	5,000.00
(3) Assorted non-perishable and dry goods, merchandise or articles	4,000.00
(4) Consumable, perishable including refrigerated goods	3,000.00

Permit fees for multiple products old. — Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products sold.

(5) Other small retailers

Candy stands; newspapers and magazines stands; peanuts; fruits and vegetables stand; fish and/or meat vendor; rice and corn dealers, etc.	500.00
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(6) Sari-sari store 300.00

(f) Restaurants and caterers, cafes, cafeterias, ice cream and refreshment parlors, soda fountain bars, carinderias and independent caterers:

(1) Restaurants and caterers offering to the public international meals or menu	P5,000.00
(2) Restaurants and caterers offering to the public native meals or menu	3,000.00

(3) Restaurants and caterers offering to the public regular and special meals, including foods already cooked and served at a price	1,000.00
(4) Ice-cream parlors, soda fountain bars and other refreshment parlors	800.00
(5) Cafes and cafeterias	600.00
(6) Independent caterers	400.00
(7) Carinderias	200.00

Permit fees for multiple meals or menu served. — Where there are two or more meals or menu served in the same place or establishment by the owner/operator, he shall pay the highest of permit fee prescribed for the meals or menu served and twenty percent (20%) of the respective fee as prescribed for other meals or menu served.

(g) *Service Establishments:*

- (1) General building contractors, as classified by Contractor's Accreditation Board:

Class AA	P6,000.00
Class A	4,000.00
Class B	3,000.00
Class C	2,000.00
Class D	1,000.00

- (2) Building maintenance contractors; demolition; filling and salvage contractor; electric light or gas system, installers, of engineering (general and specialty contractors; garbage disposal contractors, proprietors, proprietors operators of heavy equipment, light bulldozers and tractors who make them available to others for considerations; landscaping, contractors, interior decorating services; janitorial services; sawmills under contract to saw or cut logs belonging to others; towing services; installation of water system
- 4,000.00

- (3) Advertising agencies; booking offices for films exchange; booking offices for transportation on commission basis; business management services; cinematographic film owners, lessors, or distributors; commercial or immigration services; custom brokerages; feasibility studies; consultancy services; insurance agencies/adjusters/brokerages; management consultant not subject to occupation

tax; mercantile agencies; messengerial services; real estate appraisers; real estate brokerages; shipping agencies travel agencies	3,000.00
(4) Service station for washing or greasing of motor vehicles:	
(i) For the first service outlet for washing and greasing	2,000.00
(ii) For every service outlet for washing and greasing	1,000.00
(5) Smelting plants:	
(i) Principal office and plant situated in Makati	10,000.00
(ii) Plant in Makati, principal office situated elsewhere	5,000.00
(iii) Principal office situated in Makati, plant situated elsewhere	2,500.00
(6) Steam laundry:	
(i) For the first washing or dry cleaning machine	500.00
(ii) For every washing or dry cleaning machine thereafter	200.00
(8) Stevedoring services (office only)	1,000.00
(9) Business agent	1,000.00
(10) Watch repair center of exclusively manufactured watches	2,000.00
(11) Watch repair center of manufactured watches	1,000.00
(12) Ordinary watch repair shop	200.00
(13) Plant, maintenance or rent-a-plant services offering to rent	1,000.00
(i) Plant maintenance or rent-a-plant services offering to rent of not more than ten plants	200.00
(14) Stable for horse races:	
(i) For the first stable	500.00
(ii) For every stable thereafter	100.00
(15) Rental of video tapes, furniture, sound system, etc.	1,000.00
(16) Parking area:	
(i) Less than 300 sq.m.	500.00
(ii) 300 sq.m. or more but less 500 sq.m.	750.00
(iii) 500 sq.m. or more but less 1,000 sq.m.	1,000.00
(iv) 1,000 sq.m. or more but less 2,000 sq.m.	2,000.00
(v) 2,000 sq.m. or more	4,000.00

Every parking space situated in this municipality shall be subject to a separate permit fee regardless of whether the said parking spaces are

owned by the same person, partnership or corporation as the case may be.

(17) Escort services	2,000.00
(18) Warehouse or bodegas:	
(i) Less than 50 sq.m.	500.00
(ii) sq.m. or more but less 100 sq.m.	1,000.00
(iii) sq.m. or more but less 200 sq.m.	1,500.00
(iv) sq.m. or more but less 300 sq.m.	2,000.00
(v) sq.m. or more but less 500 sq.m.	3,000.00
(vi) sq.m. or more	5,000.00
(19) Stock markets	10,000.00
(20) Stock brokers with trading seats in a stock exchange situated in Makati	2,000.00
(21) Stock brokers with trading seats in a stock exchange situated elsewhere	1,000.00
(22) Stock brokers without trading seats in any stock exchange	500.00
(23) Gold and silversmiths	1,000.00
(24) Lathe machines	1,000.00
(25) Funeral services:	
(i) Funeral establishments owning and maintaining memorial parks	5,000.00
(ii) Independent funeral services	1,000.00
(26) Medical and dental laboratories; Assaying laboratories	300.00
(27) Veterinary clinics	500.00
(28) School for polo players and/or horseback riding academy	500.00
(29) Slendering and body building saloons; massage and therapeutic clinic	
(30) Recruitment or job placement services	4,000.00
(31) Animal hospitals	3,000.00
(32) Motor repair and painting shops; ordinary laundry shops; sculptor shops; ordinary laundry shops; perma press; dyeing establishments; plating establishments	1,000.00
(33) Photographic studios with sophisticated photographic equipments	1,000.00
(34) Ordinary photographic studios	500.00
(35) Silk screen of T-shirts	100.00
(36) Shoe shine stand	100.00
(37) Vaciador shops	100.00
(38) Bicycles rental	100.00
(39) Other independent contractors (juridical or natural) not included among those subject to professional tax	500.00
(40) Inspection services for incoming and	

outgoing cargoes	4,000.00
(41) Indentors	2,000.00
(42) Lighterage services	2,000.00
(43) Lithographers	2,000.00
(44) Mine drillers	2,000.00
(45) Recopying or duplicating services like plastic laminations, photostatic, white/blue printing, xerox, typing and mimeographic services:	
(i) For the first recopying or duplicating machine	300.00
(ii) For every duplicating or recopying machine thereafter	200.00
(iii) Plastic lamination or mimeographing machine	500.00
(iv) Photostatic and blue printing machine	1,000.00
(v) Xerox machine	200.00
(vi) Typing services (manual)	100.00
(vii) typesetting services	500.00
(46) Roasting of pigs and fowls	300.00
(47) Shipyard for repairing of ship (office only)	2,000.00
(48) Tailor shops; dress shops:	
(1) For the first sewing machine	300.00
(2) For every additional sewing machine	200.00
(49) Beauty parlors:	
(i) For the first beauty parlor equipment	500.00
(ii) For every additional beauty parlor equipment	200.00
(50) Wood carving shops	500.00
(51) Hatters and Milliner shops	500.00
(52) Barber shops:	
(i) For the first tonsorial seat	300.00
(ii) For Every Additional tonsorial seat	200.00
(53) Upholstery shops	300.00
(54) Vulcanizing shops	200.00
(55) Tire recapping plants	4,000.00
(56) Real estate developers	4,000.00

Permit fees for multiple services rendered or offered. — Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other services.

- (h) Hotels duly licensed and accredited by the Municipality of Makati:
- | | |
|---|------------|
| (1) Hotel de luxe | P10,000.00 |
| (2) Hotel first class | 8,000.00 |
| (3) Hotel standard | 6,000.00 |
| (4) Hotel economy | 4,000.00 |
| (5) Apartel (combination of a hotel and an apartment) | 2,000.00 |
| (6) Pension house | 1,000.00 |
- (i) Real Estate Dealers:
- | | |
|-------------------------------|----------|
| (1) Subdivision operators | 6,000.00 |
| (2) Other real estate dealers | 4,000.00 |
- (j) Real Estate Lessors:
- | | |
|--|----------|
| (1) Commercial building: | |
| (i) Less than three (3) stories | 3,000.00 |
| (ii) Three (3) stories or more but less than ten (10) stories | 5,000.00 |
| (iii) Ten (10) stories or more | 7,000.00 |
| (2) Residential building: | |
| (i) Less than three (3) stories | 1,500.00 |
| (ii) Three (3) stories or more but less than ten (10) stories | 2,500.00 |
| (iii) Ten (10) stories or more | 3,500.00 |
| (3) Commercial Apartment: | |
| (i) Less than three (3) doors | 1,000.00 |
| (ii) Three (3) doors or more but less than ten (10) doors | 2,000.00 |
| (iii) Ten (10) doors or more | 3,000.00 |
| (4) Residential apartment/house: | |
| (i) Less than three (3) doors | 500.00 |
| (ii) Three (3) doors or more but less than ten (10) doors | 1,000.00 |
| (iii) Ten (10) doors or more | 2,000.00 |
| (iv) House for rent with garage and/or swimming pools | 4,000.00 |
| (v) House for rent without garage or swimming pools | 1,000.00 |
| (vi) House for rent with common kitchen and comfort facilities | 500.00 |
| (vii) Boarding house | 1,000.00 |
| (viii) Lodging house | 500.00 |
| (ix) Boarding and lodging house | 1,250.00 |
- (k) *Privately owned public market, shopping center and food center:*
- | | |
|--|----------|
| (1) For the first ten (10) stalls | 2,000.00 |
| (2) Ten (10) stalls but not more than fifteen (15) stalls | 3,000.00 |
| (3) Fifteen (15) stalls but not more than twenty (20) stalls | 4,000.00 |
| (4) Twenty (20) stalls but not more than | |

(5) ~~thirty (30) stalls~~ or more 5,000.00

Every privately owned public market, shopping center or food center situated in this municipality shall be subject to a separate permit fee regardless of whether the said privately owned public market, shopping center, or food center is owned or operated by the same person, partnership or a corporation as the case may be.

(l) *Dealers in fermented liquors, distilled spirits and/or wines:*

1. Wholesale dealers in foreign liquors	P500.00
2. Retail dealers in foreign liquors	300.00
3. Wholesale dealers in domestic liquors	150.00
4. Retail dealers in domestic liquors	120.00
5. Wholesale dealers in fermented liquors	175.00
6. Retail dealers in fermented liquors	125.00
7. Wholesale dealers in vino liquors	125.00
8. Retail dealers in vino liquors	60.00
9. Retail dealers in tuba, basi and/or tapuy	30.00

(m) *Dealers in tobacco:*

1. Retail leaf tobacco dealers	300.00
2. Wholesale leaf tobacco dealers	450.00
3. Retail tobacco dealers	150.00
4. Wholesale tobacco dealers	180.00
5. Retail peddlers of tobacco	10.00

(n) *Owners or operators of amusement places and devices:*

1. Night clubs/day clubs	3,500.00
2. Supper clubs, cocktail lounges, bars, discohouses, beer gardens and similar establishments	2,000.00
3. Cabarets, dance halls, or dancing pavilions	1,000.00
4. Social clubs/voluntary associations or organizations	1,000.00
5. Skating rinks	1,000.00
6. Bath houses, resorts and the like, per establishment	1,000.00
7. Steam baths, sauna baths and the like, per establishment	4,000.00
8. Billiard halls/pool halls, per table	100.00
9. Bowling establishments	3,000.00
10. Circuses, carnivals, fun houses and the like	1,000.00
11. Merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries or similar contrivances and side show booths, per contrivance or booth	300.00
12. Theaters and cinemahouses:	

Air-Conditioned	4,000.00
Non air-conditioned	2,000.00
Itinerant operators	50.00/day
13. Boxing stadia, auditorium, gymnasias, concert halls or similar halls or establishments	3,000.00
14. Race track establishments	4,000.00
15. Pelota/tennis/squash courts, per court	300.00
16. Jai-alai and/or coliseum establishments	3,000.00
17. Off-track or off-fronton betting stations, per station	1,000.00
18. Amusement devices, per device	40.00

(o) *Financial institutions and/or lending institutions (pawnshops, banks, insurance companies, savings and loan associations, financial and/or lending investors), per establishment:*

Main office	4,000.00
Per branch	2,000.00
Money shops, per establishment	1,000.00

- (p) *Dealers in securities including foreign exchange dealers* 2,000.00
- (q) *Educational life plan/memorial plan and other pre-need companies:*

Principal Office	2,000.00
Per branch/agency	1,000.00

- (r) *Subdivision operators* 1,000.00
- (s) *Private cemeteries/memorial parks* 1,500.00
- (t) *Boarding houses/lodging houses* 250.00
- (u) *Dancing schools/judo karate schools/driving schools/ speed reading/EDP, etc.* 500.00
- (v) *Nursery, vocational and other schools not regulated by the DECS* 500.00
- (w) *Driving ranges* 500.00
- (x) *Golf links* 1,000.00
- (y) *Mini golf links* 500.00
- (z) *Polo grounds* 3,000.00

(aa) *Private detective/security agencies:*

Principal Office	500.00
For every security guard posted in Makati, Metro Manila	200.00

(bb) *Other businesses or activities:*

1. On delivery trucks or vans to be paid by the manufacturers, producers of and dealers in any product regardless of the number of trucks or vans 100.00

2. For maintaining, window/display	250.00
3. Promoters, sponsors or talent scouts	500.00
4. For holding stage shows or floor/fashion shows, payable by the operator	500.00
5. For maintaining an office, such as liaison office, administrative office and or similar office, with an areas as follows:	
400 sq.m. or more	2,200.00
300 sq.m. or more but less than 400 sq.m.	2,000.00
200 sq.m. or more but less than 300 sq.m.	1,800.00
100 sq.m. or more but less than 200 sq.m.	1,200.00
50 sq.m. or more but less than 100 sq.m.	600.00
Less than 50 sq.m.	300.00
6. For operating private warehouse or bodega of wholesalers/retailers, importers & exporters except those which business is duly licensed in the locality where such bodega is located	1,000.00
7. Cold storages	1,000.00
8. Refrigerating cases	150.00
9. Lumberyards	500.00
10. Car exchange on consignment basis	1,000.00
11. Storage and sale of flammable or explosive substance	500.00
12. Peddlers	50.00
13. Signboards, billboards and other forms of advertisement House to house promotional sales per salesman	10.00/day
14. Gun clubs	500.00
15. Judo-Karate clubs	200.00

SECTION 4A.02. *Mayor's permit fee on the exercise of profession, occupation or calling.* — (a) There shall be collected an annual fee at the rates provided hereunder for the issuance of a Mayor's Permit for any person to exercise his profession occupation, or calling within the jurisdictional limits of the Municipality of Makati.

*Annual Permit
Fee*

(1) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P20.00
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- | | |
|--|-------|
| (2) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public | 20.00 |
| (3) On employees and workers in foods or eatery establishments | 20.00 |
| (4) On employees and workers in night or night and day establishments | 20.00 |
| (5) All occupations or callings subject to periodic inspection surveillance and/or regulations by the Municipal Mayor like animal trainer, auctioneer, barber, chambermaid, cook, criminologist, electrician, club/Floor Manager, forensic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, make-up artist, manicurist, masseur-attendant, mechanic, photographer (itinerant), private ballistic expert, rig driver (cochero), taxi dancer, waiter, construction workers, factory workers and others | 20.00 |

(b) Individual Mayor's Permit shall not be required for the following individuals: (i) individuals who are subject to the Professional Tax imposed under Article D, Chapter III of this Code; and (ii) government employees.

SECTION 4A.03. *Persons governed.* — The following workers or employees whether working on temporary or permanent basis, shall secure the Individual Mayor's Permit prescribed herewith:

- (a) Employees or workers in generally considered offensive and dangerous business establishments such as but not limited to the following:
 - (i) Employees or workers in industrial or manufacturing establishments such as: Aerated water and soft drinks factories, air rifle and pellets, manufacturing, battery manufacturing, battery charging shops, blacksmiths, breweries, candy and confectionery factories, canning factories, coffee, cocoa and tea factories, cosmetics and toiletries factories; cigar and cigarette factories, construction and/or repair shops of motor vehicles, carpentry shops, drug manufacturing; distilleries; edible

oil or lard factories; electric bulbs or neon lights factories; electric plants; electronic manufacturing; oxidizing plants, foods and flour mills; fish curing and drying shops; footwear factories; foundry shops; furniture manufacturing; garments manufacturing; general building and other construction jobs during the period of construction; glass and glassware factories, handicraft manufacturing, hollow blocks and tiles factories, ice plants, milk, ice cream and other allied products factories, metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops; match factories, paints and allied products manufacturing; plastic products factories; perfume factories; plating establishments; pharmaceutical laboratories; repair shops of whatever kind and nature; rope and twine, factories; sash factories; smelting plants; tanneries textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.

(ii) Employees and workers in commercial establishments such as: Cinematograph film storages, cold storages or refrigerating plants, delivery and messengerial services, elevator and escalator services, funeral parlors, janitorial services, junk shops; hardwares; pest control services; printing and publishing houses; service stations; slaughterhouses; textile stores; warehouses; and parking lots.

(iii) Employees and workers in other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.

(b) Employees and/or workers in commercial establishments who generally cater or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drug stores, department stores, groceries, supermarkets, beauty saloons, tailor shops, dress shops, bank tellers, receptionist, receiving clerks in paying outlets of public utilities corporations, except transportation companies, and other commercial establishments whose employees and workers attend to the daily needs of the inquiring or paying public.

(c) Employees or workers in food or eatery establishments such as but not limited to the following:

(i) Workers and employees in canteens, carinderias, catering services, bakeries, bakeshops, ice cream or ice-milk

factories, refreshment parlors, restaurants, sari-sari stores, and soda fountains:

(ii) Stallholders, employees and workers in public markets;

(iii) Peddlers of cook or uncooked foods;

(iv) All other food peddlers, including peddlers of seasonal merchandise.

(d) Employees or workers in night or night and day establishments such as but not limited to the following:

Workers and employees in bars; boxing stadiums, bowling alleys, billiard and pool halls, cinema houses, cabarets and dance halls, cocktail lounges, circuses carnivals and the like, day clubs and night clubs, golf clubs, massage clinics, sauna baths or similar establishments, hotels, motels, horse racing clubs, pelota courts, polo clubs, private detective or watchman security agencies; supper clubs,; and all other business establishments whose business activities are performed and consumed during night time.

In case of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusement, they shall under no circumstances allow hostesses, waitresses, waiters, entertainers, or hospitality girls below eighteen (18) years of age to work as such. For those who shall secure the Individual Mayor's Permit on their respective eighteenth (18th) birth year, they shall present their respective baptismal or birth certificate duly issued by the Municipal Civil Register.

SECTION 4A.04. *Time of payment.* — The fee imposed in Sections 4 A.01 and 4A.02 shall be paid to the Municipal Treasurer upon application for a Mayor's permit before any business, occupation, profession, or calling can be lawfully begun or pursued or within the first twenty (20) days of January of each year in case of renewal thereof, *Provided, However,* that the necessary documents may be processed in accordance with the following schedule:

(a) Those whose family names, corporate or company names begin with letter A to F shall be processed on or before the twentieth (20th) day of January.

(b) Those whose family names, corporate or company names begin with letter G to L shall be processed on or before the twentieth (20th) day of April.

(c) Those whose family names, corporate or company names begin with letter M to R shall be processed on or before the

twentieth (20th) day of July.

- (d) Those whose family names, corporate or company names begin with letter S to Z shall be processed on or before the twentieth (20th) day of October.

In case of change of ownership of the business as well as the location thereof from one municipality to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit and pay the corresponding permit fee as though it were a new business.

Newly hired workers and/or employees shall secure their individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishments to start working, irrespective of their birth months.

The Individual Mayor's Permit so secured shall be renewed during the respective birth month of the permittee next following calendar year.

SECTION 4A.05. *Mayor's permit required; contents; false statement* — Any person, whether natural or juridical, desiring to engage in any business, trade, or activity within the Municipality, shall first submit a written application to the Mayor for the corresponding permit and license on a form prescribed for this purpose. The application, duly subscribed and sworn to by applicant before any person in authority to administer oath, shall state the name and citizenship of the applicant, the business, trade, or activity he desires to engage in, the particular place where the same shall be conducted, and such other pertinent information and data as may be required.

(a) For a newly-started business:

- (1) Location sketch of the new business.
- (2) Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship.
- (3) A certificate attesting to the tax exemption if the business is tax-exempt.
- (4) Certification from the officer in charge of zoning that the location of the new business is in accordance with zoning regulations.
- (5) Tax clearance showing that the operator has paid all tax obligations in the municipality.
- (6) Three (3) passport-size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager.

(7) Health certificate for all food handlers, and those required under Chapter V, Art. D of this Code.

(b) For the renewal of existing business permits.

(1) Previous year's Mayor's Permit;

(2) Three (3) copies of the annual or quarterly tax payments;

(3) Three (3) copies of all receipts showing payment of all regulatory fees as provided for in this Code; and

(4) Certificate of tax exemption from local taxes or fees, if exempt.

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

If said applicant deliberately makes a false statement regarding his business, trade, or activity, the Mayor shall revoke said permit and the applicant shall be prosecuted in accordance with the penal provisions prescribed hereafter.

SECTION 4A.06. *Barangay clearance.* — All business establishments applying for or renewing business permits shall secure barangay clearance from the barangay where they are located and pay barangay clearance fees, if there is any, before the Mayor's Permit may be issued. However, if such barangay clearance is not acted upon within seven (7) days after filing thereof, the Mayor may issue the permit applied for.

SECTION 4A.07. *Permit or license certificate.* — The applicant shall secure the permit or license certificate from the Office of the Mayor and pay the corresponding permit or license fee to the Municipal Treasurer. The Office of the Mayor shall keep a record of all permits issued.

SECTION 4A.08. *Term of permit or license.* — All permits and licenses shall be granted for a period of one (1) year, to take effect on the date of issue, and shall expire on the date specified therein but not beyond December 31 of the year it was issued.

SECTION 4A.09. *Validity and registration.* — The Mayor's permit or license to engage in business or industry shall be duly registered every five (5) calendar years from the issuance thereof. Likewise, it shall be revalidated during the first twenty (20) days of January of every calendar year.

SECTION 4A.10. *Prohibited acts.* — The Mayor's permit or license purports only to authorize a business activity expressly stated in the permit or license itself. The permittee cannot use the permit or license as a shield

to satisfy prerequisites of law or private contracts nor to violate lawful agreements of private parties.

SECTION 4A.12. *Posting or display to public view.* — The Mayor's permit or license issued to any business or industry shall at all times be posted or displayed for public view.

SECTION 4A.13. *Pre-requisites of law.* — The pre-requisites of law relative to the corporate existence and organizational set-up of the business establishment securing the Mayor's Permit or License shall be strictly complied with before the same shall be issued.

SECTION 4A.14. *Requisites for newly-started business.* — In the case of a newly transferred business, a Mayor's Permit shall be issued only if the following requisites are strictly complied with:

- (a) If the business is a single proprietorship, and the owner has real estate properties in the Municipality, the owner must present proof of payment of the real property taxes to be issued by the Municipal Treasurer.
- (b) If the business is a partnership or corporation and said entity has real estate properties in the Municipality, said business must show proof of a payment of the real property taxes either by receipts or certification to be issued by the Municipal Treasurer.
- (c) If the business has no real properties in the Municipality, and its principal or branch office is renting or leasing space in a building, the applicant business must attach to his application the Mayor's Permit registration number of the building owner as a real estate lessor as prescribed under this Code.
- (d) If the business has no real properties in the Municipality, and its principal or branch office is on rented or leased real property, the Mayor's Permit registration number of the landlord as a real estate lessor as prescribed in this code, shall accompany his application.
- (e) Finally, the business must secure a certification from the Municipal Treasurer that said business is a newly-started business to guide the granting and collection of permit fees and taxes.

SECTION 4A.15. *Requisites for newly-transferred business.* — In the case of a newly-transferred business, a Mayor's Permit shall be issued only upon satisfactory proof that municipal business taxes have been paid in the locality from where it was established and operating before its transfer to the Municipality.

SECTION 4A.16. *Permit refused; to whom.* — Permit may be refused (a) to any person who failed to secure barangay clearance; and (b) to any person who has violated any ordinance or regulation relating to a license

previously granted or who has failed to pay the tax or fee for a business being conducted but not licensed, or fails to pay any fine, penalty, tax or other debt or liability to the municipality within thirty (30) days from the date of the demand. In the case of an existing license to any person, the same may be revoked by the municipality upon his refusal to pay each indebtedness or liability to the former.

SECTION 4A.17. *Separate permit and license tax on different kinds of business or occupation.* — If a person desires to engage in more than one kind of business or trade, he shall pay the permit fee and license tax imposed on each separate or different business or trade, notwithstanding the fact that he may conduct or operate all such distinct business or trade in one establishment only.

SECTION 4A.18. *Duplicate license.* — The Office of the Mayor shall, upon presentation of satisfactory proof that the original of the license certificate has been lost, stolen or destroyed, issue a duplicate of the license certificate upon payment of a fee of Fifty Pesos (P50.00) for each duplicate issued.

SECTION 4A.19. *Abandonment or closure of business.* — When a business or occupation is abandoned or closed, the person conducting the same shall submit to the Municipal 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 4A.20. *Retirement from business or occupation.* — Any person who desires to retire from his business, trade or occupation may do so on or before the expiry date set forth in his license or permit. Full payment of the annual tax or fee, however, must be made by the person retiring from such business or trade, and under no circumstances shall refund be made corresponding to the unused period. Failure to surrender the permit and/or license on or before the expiration date shall be construed to mean that the business, trade or occupation is being continued and taxes or fees corresponding to the succeeding quarter shall be due and payable.

A business subject to the graduated fixed tax on gross sales or receipts shall, upon termination thereof, submit a sworn statement of its gross sales and/or receipts for the current year. If the tax paid during the year be less than the tax due on said current year gross sales or receipts, the difference shall be paid before the business is considered officially retired.

SECTION 4A.21. *Death of license or permittee* — When an individual paying a permit fee or license tax 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 tax or fee was paid.

SECTION 4A.22. *Inspection of business establishment.* —

Establishments where businesses being conducted may, at all times, be subject to inspection by any official connected with public health, welfare and safety and who has technical and official authority in such matters to determine the effective compliance of the requirements of existing laws and of this Code. Upon the recommendation of said officials, a permit or license may be revoked by the Mayor, and no refund of the amount paid by the permittee or licensed shall be made upon revocation thereof.

SECTION 4A.23. *True status of business; books being destroyed or hidden to subvert examination.* — Unless the taxpayer keeps regular books of accounts and/or records required by the National Internal Revenue Code and its implementing rules and regulations, it shall be his duty to keep such books and other records, duly approved by the Municipal Treasurer before its use, which shall truly reflect his business or trade for purposes of assessing the taxes or fees provided therein. 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 Municipality and submit the same for examination. Should the Municipal Treasurer, or his representative duly authorized in writing, believes that the records of a taxpayer are in danger of being destroyed, or hidden, in order to render its examination futile or to subvert the assessment or collection of any delinquent or deficiency tax, the books of account and/or records may be taken, upon issuance of the corresponding receipts, and kept in the office of the Municipal Treasurer until the examination is terminated and the delinquency or deficiency tax is paid. The books of accounts, and/or other records as well, must be preserved by the taxpayer for a period of five (5) years from the date of the last entry.

ARTICLE B

Fees for Sealing and Licensing of Weights and Measures

SECTION 4B.01. *Imposition of fees.* — Every person before using instruments of weights and measures within the Municipality of Makati shall first have them sealed and licensed annually and pay therefor to the Municipal Treasurer the following fees:

- a) For sealing linear metric measures:

Not over one meter	P10.00
Over one meter	20.00

- b) For sealing metric measures of capacity;

Not over ten liters	10.00
Over ten liters	20.00

- c) For sealing metric instruments of weight with a capacity of:

15 Kilograms or less	15.00
15 Kilograms but not more than 30 kgs.	30.00
Over 30 but not more than 75 kgs.	60.00

Over 75 kilograms	75.00
d) For sealing apothecary balance or other balances of precision:	
Over 3,000 kilograms	P120.00
Over 300 to 3,000 kgs.	200.00
Over 30 to 300 kgs.	300.00
30 kgs. or less	400.00
e) For sealing scale or balance with complete set of weights:	
For each scale or balance with complete set of weights for use therewith	
For each extra	10.00

For each and every re-testing and re-scaling of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and additional service charge of Five Pesos (P5.00) for each instrument shall be collected.

SECTION 4B.02. *Exemption.* — All instruments of weights and measures used in government work or maintained for public use by the national government, provincial, city or municipal government shall be tested and sealed free of charge.

SECTION 4B.03. *Time of payment.* — The fees levied in this Article shall be paid to the Municipal Treasurer when the weights or measures are sealed, before their use and thereafter, on or before the anniversary date.

SECTION 4B.04. *Place of payment.* — The fees herein levied shall be paid in the Municipality of Makati by persons conducting their business therein. A peddler or itinerant vendor using only one instrument of weight or measure, shall pay the fees in the municipality of city where he maintains his residence.

SECTION 4B.05. *Form and duration of license for use of weights and measures.* — The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one (1) year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and, together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.

SECTION 4B.06. *Secondary standards preserved by Municipal Treasurer; comparison thereof with the fundamental standards.* — The Municipal Treasurer shall keep full sets of secondary standards in his office for use in testing of weights and measures. The secondary standards shall be compared with the fundamental standards in the Department of Science and Technology at least once a year. When found to sufficiently accurate, the

secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.

SECTION 4B.07. *Destruction of defective instrument of weights or measures.* — Any defective instrument of weights or measure shall be destroyed by the Municipal Treasurer or his authorized deputies if its defect is such that it cannot be readily and securely repaired.

SECTION 4B.08. *Inspection of weights and measures.* — The Municipal Treasurer or his authorized representative shall inspect and test instruments of weights and measures. In case the inspection and testing is conducted by his authorized representatives they shall report on the condition of the instruments in the territory assigned to them. It shall be their duty to secure evidence of infringements of the law or of fraud in the use of weights and measures or of neglect of duty on the part of any office engaged in sealing weights and measures. Evidence so secured by them shall be presented forthwith to the Municipal Treasurer and to the proper prosecuting officer.

SECTION 4B.09. *Dealers permit to keep unsealed weights and measures.* — Upon obtaining written permission from the Municipal Treasurer, any dealer may keep unsealed instruments of weights of measure in stock, for sale until sold or used.

SECTION 4B.10. *Fraudulent practices relative to weights and measures.* — Any person other than the Municipal Treasurer or his authorized representative who places an official tag or seal upon any instrument of weight or measure, or attaches it thereto; or who fraudulently imitates any mark, stamp, brand, or tag or other characteristic sign used to indicate that a weight or measure has been officially sealed; or who alters in any way the certificate given or license issued by the Municipal Treasurer or his duly authorized representative as an acknowledgment that the weight or measure mentioned therein have been duly sealed; or who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate or license, or any die for printing or making stamps, tags, certificates or license which is an imitation of or purports to be a lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or who alters the written or printed figures or letters on any stamp, tag, certificate or license used or issued; or who has in his possession any such false, counterfeit, restored or altered stamp, tag, certificate or license for the purpose of using or re-using the same in the payment of fees or charges imposed in this Article; or who procures the commission of any such offense by another, shall for each offense be find not less than Two Hundred Pesos (P200.00) nor more than Ten Thousand Pesos (P10,000.00) or imprisonment for not less than one (1) month nor more than five (5) years or both at the discretion of the court.

SECTION 4B.11. *Unlawful possession or use of instrument not sealed before using and not sealed within twelve months from last sealing.* — Any

person making a practice of buying or selling goods by weight or measure, or of furnishing services the value of which is estimated by weight or measure, who has in his possession without permit any unsealed scale, balance, weight or measure, and any person who uses, in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, or if previously sealed, the license therefor has expired and has not been renewed in due time, shall be punished with a fine of Five Hundred Pesos (P500.00) or by imprisonment of not exceeding one (1) year, or both at the discretion of the court. If, however such scale, balance, weight or measure so used has been officially sealed at some previous time and the seal and tag officially fixed thereto remain intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed with repairs or alteration, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weight or measures be sealed and the owner possessor or user of same shall be subject to no penalty except a surcharge equal to five times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the same official and in the same manner as the regular fees for sealing such instruments.

SECTION 4B.12. *Alteration of fraudulent use of instrument of weight or measure.* — Any person who with fraudulent intent alters that any scale or balance, weight, or measure after it is officially sealed, or who knowingly uses any false scale or balance, weight or measure, whether sealed or not shall be punished by a fine of not less than Two Hundred Pesos (P200.00) nor more than Four Thousand Pesos (P4,000.00) or by imprisonment of not less than three (3) months nor more than two (2) years or both at the discretion of Court.

Any person who fraudulently gives short weight or measure in the making of sale, 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 or measure therefor, shall be punished by a fine of not less than Two Hundred Pesos (P200.00) nor more than Two Thousand Pesos (P2,000.00), or by imprisonment of not less than three (3) months nor more than three (3) years or both.

SECTION 4B.13. *Compromise power.* — The Municipal Treasurer is hereby authorized to settle an offense which does not involve commission of fraud before a case therefor is filed in court upon payment of a compromise penalty of not less than Two Hundred Pesos (P200.00).

ARTICLE C

Registration Fees on Bicycles and Tricycles

SECTION 4C.01. *Imposition of fees.* — There shall be collected annual registration fees from the owners of the following means of transport operated within the Municipality of Makati, Metro Manila:

- (a) For each tricycle

(i) Motorized	P100.00
(ii) Non-motorized	50.00
(b) For each bicycle	
(i) Bicycles for adults	P 15.00
(ii) Bicycles for children	15.00

SECTION 4C.02. *Time and manner of payment.* — The fees imposed herein shall be due on the first day of January, and payable to the Municipal Treasurer within the first twenty (20) days of January of every year.

For each tricycle and bicycle which are newly acquired after the first twenty (20) days of January, the corresponding fee shall be paid within the first twenty (20) days following its acquisition.

SECTION 4C.03. *Administrative provisions.* — (a) A metal plate with a corresponding registry number shall be provided by the Municipal Treasurer for every tricycle and bicycle at cost to the owners thereof.

(b) The Municipal Treasurer shall keep a register of all tricycles and bicycles which shall include among others the following information:

- (1) The name and address of the owner;
- (2) For tricycle and bicycle
 - make and brand of the tricycle and bicycle
 - number of metal plate

SECTION 4C.04. *Penalty.* — Owners of tricycles and bicycles who are residents of Makati who failed to register and secure plates for their tricycles and/or bicycles shall pay the following fines:

For the first offense	P50.00
For the second offense	100.00
For the third offense	500.00

ARTICLE D

Poundage Fees

SECTION 4D.01. *Definitions.* — When used in this Articles: —

- (a) Astray animal means an animal which is set to loose or not under the complete control of its owner, or the one in charge or in the possession thereof, or found in streets and public or private places whether fettered or not.
- (b) Private places include privately-owned streets yards, ricefields or farmlands and lots owned by an individual other than owner of the animal.
- (c) Streets and public places include national city or barangay streets, parks, plazas and such other places to open to the public.

SECTION 4D.02. *Imposition of fee.* — There shall be collected the a poundage fee of Twenty Pesos (P20.00) for each day or fraction thereof from the owner of an astray animal.

SECTION 4D.03. *Time of payment.* — The poundage fee shall be paid to the Municipal Treasurer before the release of the animal to its owner.

SECTION 4D.04. *Administrative provisions.* — (a) The Municipal Impounder or any municipal official designated by the Mayor for the purpose shall apprehend and impound any astray animal which he shall record in a book for this purpose.

(b) The Municipal Treasurer shall cause a notice to be posted at the main door of the Municipal Hall for at least ten (10) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership thereof.

(c) If no person shall claim ownership of the animal after the expiration of ten (10) days from its impounding, it shall be sold at public auction under the following procedures:

- (1) The Municipal Treasurer shall post a notice for fifteen (15) days at the main door of the municipal hall building. The animal shall be sold to the highest bidder. Within (5) days after the auction sale, The Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
- (2) The owner may stop the sale by paying at any time before or during the auction sale, the poundage fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
- (3) The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
- (4) In case the impounded animal is not disposed of within thirty (30) days from the date of notice of the public auction, the same shall be considered sold to the municipal government for the amount equivalent to the poundage fees due.

SECTION 4D.05. *Penalty.* — Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

For the first offense	P100.00 per day
For the second offense	150.00 per day
For the third and each subsequent offense	200.00 per day

In addition, to the fine, the owners shall also pay the amount of damage incurred, if any, to the property owner.

ARTICLE E

Permit Fee on Parades

SECTION 4E.01. *Imposition of fee.* — There shall be collected a permit fee of Fifty Pesos (P50.00) per day on every circus or menagerie parade or other parades using banners, floats or musical instruments held in the Municipality of Makati.

SECTION 4E.02. *Exemption.* — Civic and military parades and religious processions shall be exempt from the payment of the permit fee imposed herein.

SECTION 4E.03. *Time of payment.* — The fee imposed herein shall be paid to the Municipal Treasurer upon application for a permit to the Municipal Mayor.

SECTION 4E.04. *Administrative provision.* — Any person that shall hold a parade within the Municipality of Makati shall first obtain a permit from the Municipal Mayor before undertaking the activity. For the purpose, a written application in a prescribed form shall set forth the name and address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information or data as may be required.

ARTICLE F

Permit Fee on Film-Making

SECTION 4F.01. *Imposition of fee.* — There shall be collected a permit fee of Two Thousand Pesos (P2,000.00) per day from any person that shall go on location-filming within the territorial jurisdiction of the Municipality of Makati, Metro Manila.

SECTION 4F.02. *Time of payment.* — The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit before location-filming is commenced.

ARTICLE G

Franchise and Other Fees on Tricycle Operation

SECTION 4G.01. *Definitions.* — When used in this Article. —

- (a) Tricycle-for-hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for fee.
- (b) Motorized Tricycle Operator's Permit (MTOP) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycle-for-hire over specified zones.
- (c) Zone is a contiguous land area or block, say a subdivision or a barangay, where tricycle-for-hire may operate without a fixed origin and destination.

SECTION 4G.02. *Imposition of fees.* — There shall be collected an annual franchise fee in the amount of One Hundred Pesos (P100.00) per tricycle. Other fees on tricycle operations are as follows:

(a) Filing fee	P50.00
(b) Fare adjustment fee for fare increase	50.00
(c) Filing fee for amendment of MTOP	50.00

SECTION 4G.03. *Time of payment.* — (a) The franchise fee shall be paid to the Municipal Treasurer upon application or renewal of the franchise.

(b) The filing fee shall be paid upon application for an MTOP based on the number units.

(c) Fare Adjustment Fee for Fare Increase shall be paid upon approval of fare increase and to be collected together with the annual franchise fee.

(d) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

SECTION 4G.04. *Administrative provisions.* — (a) The Sangguniang Bayan of the Municipality of Makati shall:

- (1) issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener that once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
- (2) Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO);
- (3) The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
- (4) Operators of tricycles-for-hire shall employ, drivers duly licensed by LTO for tricycles-for-hire;
- (5) Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
- (6) Tricycle operators are prohibited to operate on national highways utilized by four-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) kilometers per hour (KPH). The Sangguniang Bayan may provide exceptions if there is no alternative route; and
- (7) Tricycles-for-hire shall be allowed to operate like a taxi service,

i.e. service is rendered upon demand and without a fixed route within a zone.

(b) The Sangguniang Bayan may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.

The official fare to be initially adopted shall be a minimum fee of Two Pesos (P2.00) plus Fifty Centavos (P.50) per kilometer in excess of four (4) kilometer distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

Operators of tricycle-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.

(c) The zones must be within the boundaries of the Municipality of Makati. The existing zones which covers the territorial unit not only of the Municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving said zone secure the MTOP.

ARTICLE H

Permit Fee for Cockpit Owners/Operators/Licenses and Cockpit Personnel

SECTION 4H.01. *Definition.* — When used in this Article:

- (a) Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (b) Bet taker or Promoter refers to an individual who, alone or with another, initiates a cockfight, or calls and takes care of bets from owners of both gamecock and those of other bettors before he orders commencement of the cockfight and thereafter distributes won bets to the winners after deducting a certain commission, or both.
- (c) Gaffer (Mananari) is a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (d) Referee (Sentenciador) refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of fighting cocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting; and decides and makes known his decision by word or gesture the result of the cockfight by announcing the winner or declaring a tie in a contest game.

SECTION 4H.02. *Imposition of fees.* — There shall collected the following annual fees from cockpit operators, owners, licensees;

- (a) On cockpit operators/owners/licenseses;
 - a) Application filing fee P20.00
 - b) Annual Cockpit permit fee 500.00

- b) On cockpit personnel:
 - a) Promoters/Hosts P200.00
 - b) Referees (Sentenciador) 100.00
 - c) Cashier 100.00
 - d) Bet Manager (Maciador/Kasador) 100.00
 - e) Derby (Matchmaker) 100.00
 - f) Pit Manager 100.00
 - g) Bet Taker (Kristo) 50.00
 - h) Gaffer (Mananari) 50.00

SECTION 4H.03. *Time of payment.* — (a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits. The cockpit registration fee is also payable upon application for a permit and within the first twenty (20) days of January of each year in case of renewal thereof.

(b) The permit fee on cockpit personnel shall be paid to the Municipal Treasurer before said personnel participate in a cockfight. Thereafter, the fee shall be paid annually upon renewal of the registration during the birthmonth of the concerned personnel.

SECTION 4H.04. *Administrative provisions.* —

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

(b) *Establishment of cockpit.* — The Sangguniang Bayan shall determine the number of cockpits to be allowed in the Municipality of Makati.

(c) *Cockpits size and construction.* — Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or Ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.

(d) Only duly registered promoters, referees, cashiers, bet

managers, matchmakers, pit managers, bet takers, or gaffers shall take part in all kinds of cockfights held in the Municipality of Makati. No owner or operator of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

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

SECTION 4H.05. *Penalty.* — Any violation of the provisions of this Article shall be punishable by a fee 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.

SECTION 4H.06. *Applicability clause.* — The provisions of PD 449, the Cockfighting Law of 1974, PD 1802, and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfighting in the Municipality of Makati, except when they are in conflict with the provisions provided herein.

ARTICLE I

Permit Fee for Cockfighting

SECTION 4I.01. *Definitions.* — When used in this Article -

- (a) Cockfighting is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities.
- (b) Local Derby is an invitational cockfight participated in by gamecockers or cockfighting "aficionados" of the Philippine with "pot money" awarded to the proclaimed winning entry.
- (c) International Derby refers to the invitational cockfight participated in by local and foreign gamecockers or cockfighting "aficionados" with the "pot money" awarded to the proclaimed winning entry.

SECTION 4I.02. *Imposition of fees.* — There shall be collected the following fees for cockfighting:

- | | |
|--|---------|
| (a) Special cockfights (Pintakasi) | P500.00 |
| (b) Special derby assessment | |
| (1) In derbies with winning bet of less than P4,000.00 | 50.00 |
| (2) In derbies with winning bet of P4,000.00 and above | 100.00 |

SECTION 4I.03. *Exclusions.* — Regular cockfights i.e., those held during

Sundays, legal holidays and local fiestas and International derbies shall be excluded from the payment of fees herein imposed.

SECTION 4I.04. *Time of payment.* — The fees herein imposed shall be payable in the Municipal Treasurer before special cockfights and derbies can be lawfully held.

SECTION 4I.05. *Penalty.* — Any violation of the provisions of this Article shall be punishable by a fee 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.

SECTION 4I.06. *Administrative provisions.* —

- (a) *Holding of cockfights.* — Except as provided in this Article, cockfighting shall be allowed in the Municipality of Makati only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal agricultural, commercial or industrial fair, carnival or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasions of such a fair, carnival or exposition shall be allowed within the month of a local fiestas for more than two (2) occasions a year. No cockfighting shall be held on Holy Thursday, Good Friday, Election or Referendum Day and during registration days for such election or referendum.
- (b) *Cockfighting for entertainment of tourists or for charitable purposes.* — Subject to the preceding subsection hereof, the holding of cockfighting may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayan", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one time, for a period not exceeding three (3) days, within a year.
- (c) *Cockfighting officials.* — Gaffers, referees or bet takers or promoters shall not act as such in any cockfight in the Municipality of Makati without first securing a license renewable every year on their birthmonth from the municipality where such cockfighting is held. Only gaffers, referees, bet takers or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

ARTICLE J

Building Permit and Related Fees

SECTION 4J.01. *Assessment and collection of fees.* — There shall be

assessed and collected fees and charges for services rendered in connection with the processing and issuance of building permits and the performance of other regulatory functions on a person, firm and corporation before they are allowed to erect, construct, alter, move, convert or demolish any public or private building or structure within the Municipality of Makati in accordance with the rates prescribed in the rules and regulations implementing PD 1096, otherwise known as the National Building Code, as amended.

SECTION 4J.02. *Time of payment.* — The fees and charges referred to in this Article shall be paid to the Municipal Treasurer before the issuance of the building permit.

SECTION 4J.03. *Accrual of payment.* — The building permit fees shall accrue entirely to the Municipality of Makati.

ARTICLE K

Health Certificate Fees

SECTION 4K.01. *Imposition of fees.* — All persons required by existing laws, rules and regulations to secure health certificates from the Municipal Health Officer shall pay an annual fee at the following rates:

- | | | |
|----|--|-------|
| a. | Hospitality girls, hostesses, masseur attendants, taxi-dancers, bartenders, club floor managers | 70.00 |
| b. | Receptionists, waiters, waitresses, cooks, chambermaids | 50.00 |
| c. | Barbers, beauticians, butchers, forensic experts, animal trainers, timer, bondsman criminologists, electricians, fortune tellers, hair stylist, handwriting experts, hospital attendants, life guards, make-up artists, mechanics, photographers (itinerant), private ballistic experts, rig drivers (cochero), etc. | 30.00 |

ARTICLE L

Excavation Permit Fees

SECTION 4L.01. *Imposition of fees.* — The following fees and charges shall be collected from any person, firm or corporation except those specifically exempted by law which shall make or cause to be made any excavation or digging on private or public roads, streets and thoroughfares, including passageways and sidewalks or to dig to make sources of water supply within the Municipality of Makati.

- (a) Processing Fee

1. For poles and house connections	P10.00
2. For digging water	30.00
3. For all other excavations	50.00

(b) Excavation Permit Fee

1. For 50 lineal meters or less	50.00
2. Over and above 50 lineal meters	1.00/m
3. For drilling wells:	
i) For 2 inch pipes:	
First 400 feet	20.00
Over 400 feet, per foot	0.50
ii) For 3 inch pipes:	
First 400 feet	30.00
Over 400 feet, per foot	0.50
iii) For 4 inch pipes:	
First 400 feet	50.00
Over 400 feet, per foot	1.00
iv) For 5 inch pipes:	
First 400 feet	100.00
Over 400 feet, per foot	10.00

(c) Installation of wooden, concrete and steel utility poles, excavation permit fee per pole	10.00
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SECTION 4L.02. *Deposits for restoration and maintenance* — In addition to the fees imposed in the preceding Section, the following deposits shall be required from the excavator/permittee to cover the cost of restoration and maintenance for a period of one year, of the excavated portions of the streets and thoroughfares, including passageways and sidewalks:

(a) Deposit for restoration work

Per Sq. Meter or
Fraction Thereof

1. Concrete pave streets	P180.00
2. Asphalt-paved streets	75.00
3. Macadam Surfaced streets	32.00
4. Concrete sidewalk	120.00
5. Asphalted sidewalk	64.00
6. Earth sidewalk	18.00
7. Combination of concrete curbs and gutters for every linear or fraction thereof	100.00
8. Concrete curbs, for every linear meter or fraction thereof	66.00

If the excavator/permittee shall undertake the restoration of the

damaged portion of the streets/thoroughfares/passageways, a performance bond acceptable to the Municipality of Makati shall; be posted in lieu of the restoration deposit.

(b) Maintenance deposit:

*Per sq. meter or
fraction thereof*

1. On road payments

i) On macadam	P10.00
ii) On asphalt	30.00
iii) On concrete	40.00

2. On sidewalks:

i) On asphalt	10.00
ii) On concrete	15.00
iii) Others	6.00

(c) On curbs and/or gutters 10.00

SECTION 4L.03. *Payment of fees and surcharge.* — The fees shall be paid to the Municipal Treasurer or his duly authorized deputies before the permit to dig, obtain water, or excavate any streets or thoroughfares and alleys in the Municipality is issued.

SECTION 4L.04. *Surcharge.* — A surcharge of twenty five percent (25%) of the fee imposed under this Article shall be collected from any person or entity which has already commenced to dig or excavate before the permit has been issued.

SECTION 4L.05. *Administrative provisions.* —

(a) Applications for authority to undertake diggings and excavations shall be filed with the Municipal Engineer.

(b) *Escalation clause.* — Should there be any increase in the cost of labor and/or materials, including the increase in cost of operation and maintenance equipment, a corresponding increase, subject to the approval of the Mayor, shall be adjusted in the restoration costs listed herein but not to exceed fifty per cent (50%) of the increase in the cost of items and not oftener than once a year.

(c) *Disposition of proceeds.* — All fees collected except the restoration deposit under this Article shall accrue to the General Fund of the Municipality to cover part of the costs of maintenance of the restored streets, sidewalks, curbs and gutters resulting from said excavations.

ARTICLE M

Cattle Registration Fees

SECTION 4M.01. *Imposition of fees.* — Every person who owns large cattle is required to register his ownership thereof for which a certificate of

ownership shall be issued upon payment of the following registration fees:

- | | |
|--|--------|
| (a) Certificate of ownership | P10.00 |
| (b) Certificate of transfer of 1% of the value | |
| (c) Registration of private brand | 20.00 |

SECTION 4M.02. *Record of registration.* — All large cattle presented to the local Treasurer or his duly authorized deputies for registration shall be recorded in a book showing the name and residence of the owner and the class, color, age, sex, brand and other identifying marks of the large cattle. This data shall also be stated in the certificate of ownership issued to the owner thereof. If the large cattle is sold or the ownership thereof is transferred to another person, the respective names and residences of the vendor and the vendee or transferee shall likewise be indicated in the transfer certificate of ownership.

CHAPTER V

Service Fees

ARTICLE A

Secretary's Fees

SECTION 5A.01. *Imposition of fees.* — There shall be collected the following fees from every person requesting for copies of official records and documents from offices of the Municipality of Makati.

	<i>Amount</i>
(a) For every page or fraction thereof, type-written (not including the certificate and notation)	P1.00
(b) Where the copy to be furnished is in printed form, in whole or in part, for each page (double the fee if there are two pages in a sheet)	2.00
(c) For each certificate of correctness (with seal of office) written on the copy or attached thereto	2.00
(d) For certifying the official act of a Municipal Judge or other judicial certificate, seal	2.00
(e) For certified copies of any paper, record, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings), for 100 words	1.00
(f) Xerox copy or any other copy produced by copying machine, per page	2.00
(g) Photo copy, per page	5.00
(h) Additional services:	
1. For the issuance of local tax clearance certificate:	
(i) For passport	5.00
(ii) For court case	2.00

(iii) For all other purposes	2.00
2. Registration of foreign decree by adoption	30.00
3. For annotation and/or correction of entries in the Civil Registry documents	8.00
4. Registration of any other legal document for record purposes	8.00
5. Registration of affidavit and/or oath of allegiance of naturalized Filipino citizens.	15.00
6. For obtaining blank application forms for marriage (4 sheets)	2.00
7. Certificate of filing or marriage application and other supporting papers	2.00
8. For an application for processing with regard to backpay claims	5.00
9. For verification of any particular civil registry documents	2.00
10. For the issuance of certification on the following:	
i) Document authentication	20.00
ii) Civil Status	20.00
iii) Record/Document registration	20.00
iv) Non-availability of record	10.00
v) All other offices	25.00
11. For the issuance of copy/copies of the following documents:	
i) Civil registry legal documents	20.00
ii) Birth certificate	20.00
iii) Death certificate	20.00
iv) Marriage certificate	30.00
12. Securing of marriage application forms and issuance of marriage licenses:	
i) Marriage application forms one (1) set	20.00
ii) Marriage contract forms one (1) set	20.00
iii) Marriage application filing fee	20.00
iv) Marriage license fee	50.00
13. For rendering the following administrative services:	
i) Record verification	20.00
ii) Special fee for rush issuances of marriage, birth and death copies	50.00
14. For the issuance of certification from the Municipal Assessor's office:	

i) Certified true copy	25.00
ii) Certification of no improvement	25.00
iii) Certification of no property	25.00
15. Transfer fee for the issuance of a new tax declaration as a result of change in ownership, segregation and consolidation of real property	100.00

SECTION 5A.02. *Exemption.* — The fees imposed in this Article shall not be collected for copies furnished to other offices or branches of the government for official business except for copies required by the Court at the request of the litigants, in which case charges shall be made in accordance with the schedule in Section 5A.01.

SECTION 5A.03. *Time of payment.* — The fees shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, for the issuance of the copy of any municipal record or document is made.

ARTICLE B

Local Registry Fees

SECTION 5B.01. *Imposition of fees.* — There shall be collected the following fees for services rendered by the Civil Registrar of the Municipality of Makati, Metro Manila.

(a) Marriage fees	<i>Amount</i>
(1) Application for marriage license	P50.00
(2) Marriage license fee	10.00
(3) Marriage solemnization fee	10.00
(b) For the registration of documents and certified copies of documents on file in the office of the Municipal Civil Registrar:	
(1) Per registration of legitimation	200.00
(2) Per registration of an adoption	10.00
(3) Per registration of an annulment of marriage	400.00
(4) Per registration of a legal separation or divorce	400.00
(5) Per registration of naturalization	600.00
(6) Per registration of a change of name	10.00
(7) Marriage contract	40.00
(8) Voluntary emancipation of minors	100.00
(9) Court decision recognizing or acknowledging natural children of impugning or denying such recognition	20.00
(10) Judicial determination of paternity affiliation	100.00
(11) Aliases	400.00
(12) Repatriation or voluntary renunciation	

of citizenship	600.00
(13)Registration of birth	600.00
a) Within thirty (30) days from the date of birth	Exempt
b) After thirty (30) days from the date of birth but not more than six (6) months	10.00
c) After six (6) months from the date of birth but not more than one (1) year	15.00
d) After one (1) year	100.00
e) One (1) year up to seven (7) years	100.00
f) eight (8) years and above	400.00
(14)Death certificate	10.00
(15)For each death certificate changed or corrected	20.00
(16)Court decision or order to correct or change entry in any certificate of birth, marriage or death	200.00
(17)Filing supplemental birth certificate	200.00
(18)Photography of documents on file with the civil registry	10.00
(19)Delayed registration of death and marriage:	
a) One (1) month to one (1) year	100.00
b) Two (2) years and above	400.00
(20)Election of Philippine citizenship	600.00
(21)Decree of Foreign adoption	600.00
(22)Decree of Local Adoption	200.00
(23)Judicial Recognition	100.00
(24)Guardianship	100.00
(25)Deed of Acknowledgment	100.00
(26)For certified copies of any document in the register, for each page	2.00
(c) Permit fees for cadaver disposition	
Burial permit fee	30.00
Fee for exhumation of cadaver	40.00
Fee for the disinterment or removal of cadaver	40.00
For each duplicate burial permit	2.00
For cremation	200.00
Entrance from other city/municipality	100.00
(7) Transfer to other city/municipality	100.00
(8) Cemetery fee	100.00

SECTION 5B.02. *Exemptions.* — The above shall not be collected in the following cases:

- (a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency.
- (b) Issuance of birth certificates of children reaching school age

when such certificates are required for admission to the primary grades in a public school.

- (c) Burial permit of a pauper, per recommendation of the Municipal Mayor.

SECTION 5B.03. *Time of Payment.* — The fees shall be paid to the Municipal Treasurer before the registration of a document or issuance of the license or certified copy of a local registry or document.

SECTION 5B.04. *Administrative provision.* — A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

ARTICLE C

Police Clearance Fees

SECTION 5C.01. *Imposition of fee.* — There shall be collected a service fee for each police clearance certificate issued, as follows:

- | | |
|---|--------|
| (a) For employment, scholarships, study grants and other purposes not hereunder specified | 40.00 |
| (b) For firearms permit application | 300.00 |
| (c) For change of name | 40.00 |
| (d) For passport or visa application | 200.00 |
| (e) For application for Filipino citizenship | 20.00 |
| (f) Seaman requirement | 100.00 |

SECTION 5C.02. *Time of payment.* — The service fees imposed in this Article shall be paid to the Municipal Treasurer upon application for the police clearance certificate.

ARTICLE D

Service Fees for Health Examination

SECTION 5D.01. *Imposition of Fee.* — There shall be collected an annual fee of Twenty Pesos (P20.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances. The laboratory examination fees are as follows:

- | | |
|----------------|--------|
| a) C.B.C | P30.00 |
| b) Fecalalysis | 20.00 |
| c) Urinalysis | 20.00 |
| d) V.D. | 10.00 |

A fee of Ten Pesos (P10.00) shall be collected for certificate issued by the Municipal Health Officer.

SECTION 5D.02. *Time of Payment.* — The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

SECTION 5D.03. *Administrative provisions.* —

- (a) Individuals engaged in an occupation or working in the following

establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six months thereafter:

- (1) Food Establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
- (2) Public Swimming or Bathing Places
- (3) Dancing Schools, Dance Halls and Night Clubs - include dance instructor/instructress, hostess, cooks, bartenders, and waitresses, etc. . . .
- (4) Tonsorial and Beauty Establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, and figure slendering saloons.
- (5) Massage Clinics and Sauna Bath Establishments - include masseurs, massage clinic/sauna bath attendants, etc.
- (6) Hotels, Motels and Apartments, Lodging, boarding, or Tenement Houses, and Condominiums.

(b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued necessary medical certificates.

(c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

ARTICLE E

Sanitary Inspection Fees

SECTION 5E.01. *Imposition of fee.* — There shall be collected an annual sanitary inspection fee from each business establishment in the Municipality of Makati in accordance with the following schedule:

- | | |
|--|-----------|
| a. Airline and/or shipping companies | P1,000.00 |
| b. Financial institutions such as banks, pawnshops, moneyshops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers: | |
| Main office | 750.00 |
| Every branch thereof | 500.00 |
| c. Gasoline services/filling stations | 500.00 |
| d. Private hospitals, animal hospitals | 1,000.00 |
| e. Medical/dental clinics | 300.00 |
| f. Dwellings and spaces for rent: | |

(1) Hotels, per room accommodation	50.00
(2) Building, per office/residential space	40.00
(3) Apartels, pensions, drive-inns, per room accommodation	30.00
(4) Commercial apartments, per space	40.00
(5) Residential apartments	30.00
(6) Dormitories, lodging or boarding houses, per boarder accommodation	20.00
(7) Residential houses for rent, per house:	
a. With garage and or swimming pools	500.00
b. Without garage and/or swimming pools	200.00
c. With rooms occupied by different tenants with common kitchen and/or comfort facilities	100.00
g. Institution of learning, per room teaching accommodation	20.00
h. Media Facilities	400.00
i. Telegraphs, teletypes, cable and wireless communication companies:	
Main office	1,000.00
Every Branch office	400.00
Telephone/electric power plant	1,000.00
k. Administrative offices, display offices, and/or offices of professionals	100.00
l. Peddlers	20.00
m. Lending Investors	500.00
n. All other business, industrial, commercial agricultural establishments not specifically mentioned above:	
With an area of 1,000 sq.m. or more	800.00
500 or more but less than 1,000 sq.m.	600.00
500 or more but less than 500 sq.m.	400.00
100 or more but less than 500 sq.m.	300.00
50 or more but less than 100 sq.m.	200.00
25 or more but less than 50 sq.m.	100.00
Less than 25 sq.m.	60.00

SECTION 5E.02. *Time of payment.* — The fee herein imposed shall be paid to the Municipal Treasurer after a sanitary inspection of the establishment has been made but prior to the issuance of the sanitary inspection certificate by the Municipal Health Officer, and upon renewal of the same every year thereafter within the first twenty (20) days of January.

SECTION 5E.03. *Administrative provisions.* — Except as otherwise provided, the Municipal Health Officer or his duly authorized representative shall conduct annual sanitary inspection of all houses, accessorias or buildings for rent or as soon as circumstances require and all business establishments (commercial, industrial) in the Municipality of Makati in order

to determine their adequacy of ventilation, propriety of habitation and general sanitary conditions pursuant to the existing laws.

Every permit issued shall show the name of the applicant, his nationality, marital status, address, nature of organization (whether sole proprietorship, partnership or corporation), location information or data as may be necessary.

The permit shall be granted for a period of not more than one (1) year and shall expire on the thirty first (31st) day of December following the date of issuance thereof, unless revoked or surrendered earlier.

Every permit shall cease to be in force upon revocation, surrender of same, 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 and fees due thereon.

ARTICLE F

Garbage Fees

SECTION 5F.01. *Imposition of fees.* — There shall be collected quarterly from every owner or operator of a business establishment and occupants of residential houses, apartments and flats a garbage fee, in accordance with the following schedule:

SCHEDULE A — Aircraft and Watercraft Companies:

Rate per Quarter

- | | | |
|----|-------------------------|-----------|
| 1. | Main office | P1,000.00 |
| 2. | For every branch office | 500.00 |

B — Amusement Places:

- | | | |
|----|---|----------|
| 1. | Amusement centers and establishments with coin-operated machines, appliances, amusement rides and shooting galleries, side show booths and other similar establishments with contrivances for the amusement | 10.00 |
| 2. | Billiard and/or pool halls, per table | 5.00 |
| 3. | Bowling establishments: | |
| | a. Automatic, per lane | 20.00 |
| | b. Non-automatic, per lane | 15.00 |
| 4. | Casinos | 1,000.00 |
| 5. | Circuses, carnivals and the like | 250.00 |
| 6. | Cockpits | 500.00 |
| 7. | Golf links and/or ranges | 400.00 |
| 8. | Gymnasium | 50.00 |
| 9. | Membership clubs, associations or organizations: | |

a.	Serving foods, drinks and lodging facilities	400.00
b.	Serving foods and drinks without lodging facilities	200.00
10.	Night/day clubs, discos and other similar establishments	
a.	Night clubs	500.00
b.	Day clubs	300.00
c.	Cocktail lounges or bars, beer gardens, discos	200.00
d.	Cabaret/dance halls	150.00
11.	Race tracks, jai-alai frontons, coliseums or similar establishments For every off-track and/or off-fronton betting center	100.00
12.	Resorts or other similar establishments	100.00
13.	Sauna baths and massage clinics, per cubicle	20.00
14.	Skating rinks	100.00
15.	Stadia, sports complexes	250.00
16.	Theaters or cinemahouses with seating capacity of:	
a.	More than 2,000 persons	300.00
b.	500 to 2,000 persons	200.00
c.	Less than 500 persons	100.00
17.	Pelota courts, tennis courts and others of similar nature	25.00

SCHEDULE C — Electric and Power Companies:

1.	Main office and/or each power plant	1,500.00
2.	Every branch office thereof	500.00

SCHEDULE D — Financial Institutions:

1.	Banks:	
a.	Commercial banks (main office)	500.00
	Every branch thereof	150.00
b.	Savings banks (main office)	200.00
	Every branch thereof	50.00
c.	Rural banks	100.00
2.	Savings and loan associations insurance companies, pawnshops:	
	Main office	200.00
	Every branch thereof	50.00

3. Financial and/or lending investors, establishments,
money shops.

a. Main office	200.00
Every branch thereof	50.00
b. Authorized dealer in foreign currencies and stock brokers	100.00

SCHEDULE E — Gasoline Service/Filling Stations:

1. Having an area of 1,500 sq.m. or more	150.00
2. Having an area of more than 1,000 but less than 1,500 sq.m.	125.00
3. Having an area of 1,000 sq.m. or less	100.00
4. Curb pumps and filling stations	75.00

SCHEDULE F — Private Hospitals and Medical Clinics
with
Bed Capacity for:

1. More than 500 persons	500.00
2. 301 to 500 persons	420.00
3. 151 to 300 persons	360.00
4. 101 to 150 persons	250.00
5. 76 to 100 persons	210.00
6. 51 to 75 persons	150.00
7. 25 to 50 persons	80.00
8. Less than 50 persons	50.00
Animal hospitals and others	100.00

SCHEDULE G — Hotels, Motels, Apartels, Pension
Inns,
Drive-ins, Boarding Houses, Lodging Houses,
Dormitories,
Dwellings and other Spaces for Lease or Rent:

1. Hotels:	
a. Five-star, per room:	
1. Single bed	5.00
2. Double bed	7.50
3. Suite	10.00
b. Four-star, per room:	
1. Single bed	4.00
2. Double bed	6.00
3. Suite	8.00
c. Three-star, per room:	

1.	Single bed	4.00
2.	Double bed	4.00
3.	Suite	6.00
4.	Motels, drive-ins, per room	5.00
5.	Hotels, apartels, pension inns:	
	a. With air-conditioner, per room:	
1.	Single bed	3.00
2.	Double bed	4.00
	b. Without air-conditioner, per room	
1.	Single bed	2.50
2.	Double bed	3.00
6.	Boarding houses, lodging houses, dormitories, bed spaces (bed capacity), per bed	2.00

SCHEDULE H — Institutions of Learning

1.	Private universities, colleges, schools and educational or vocational institutions based on the total semestral enrolment as follows:	
	a. 50,000 students or more	800.00
	b. 30,000 or more but less than 50,000 students	650.00
	c. 20,000 or more but less than 30,000 students	450.00
	d. 10,000 or more but less than 20,000 students	250.00
	e. 5,000 or more but less than 1,000 students	150.00
	f. 1,000 or more but less than 5,000 students	100.00
	g. 300 or more but less than 1,000	50.00
	h. Below 300 students	25.00

SCHEDULE I — Liquefied Petroleum Gas Dealer:

1.	Marketer	100.00
2.	Dealer	50.00

SCHEDULE J — Market Stallholders:

1.	Public Markets	
	a. For each stall with 100 or more stallholders	10.00
	b. For each stall with less than 100	

stallholders	7.50
2. Private Markets	
a. Each stall	10.00
Stallholders with more than five (5) square meters and/or rendering special services such as pawnshops, appliance stores, banks and other similar establishments shall be excluded under the term stallholders and levied garbage fee in accordance with the pertinent provisions of this chapter.	

SCHEDULE K — Media Facilities

1. Newspapers, books or magazine publications:	
a. Daily newspapers	150.00
b. Weekly magazines	100.00
c. Books and other magazine publications	50.00
2. Radio stations	100.00
3. TV Stations	150.00

SCHEDULE L — Telegraph, Teletype, Cable and Wireless Communication Companies, etc.:

1. Main Office	300.00
2. Every branch/station thereof	100.00

SCHEDULE M — Telephone Companies:

1. Main Office	1,500.00
2. Every branch/station thereof	500.00

SCHEDULE N — Terminal Garage for Bus, Taxi and Other Public Utility Vehicles Except those Used for Home Garage:

1. With an area of 1,000 sq.m. or more	250.00
2. With an area of 700 or more but less than 1,000 sq.m.	200.00
3. With an area of 500 or more but less than 700 sq.m.	150.00
4. With an area of 300 or more but less than 500 sq.m.	100.00

5. With an area of less than 300 sq.m.	50.00
SCHEDULE O — Peddlers, Ambulant Vendors, Except Delivery Van or Truck	5.00
SCHEDULE P — Administration Offices, Display Offices and/or Offices of Professionals	20.0
SCHEDULE Q — Film Shootings, Per Day	0.50
SCHEDULE R — Private Warehouse or Bodega	50.00
SCHEDULE S — All other Businesses and Other Service Agencies not Specifically Mentioned Above:	
I. Manufacturers, producers and processors:	
A. Factory with an aggregate area of:	
1,000 sq.m. or more	1,250.00
500 or more but less than 1,000 sq.m.	850.00
200 or more but less than 500 sq.m.	600.00
100 or more but less than 200 sq.m.	450.00
50 or more but less than 100 sq.m.	300.00
25 or more but less than 50 sq.m.	100.00
Less than 25 sq.m.	50.00
B. Principal/branch or sales office with an aggregate area of:	
<i>Rate per quarter</i>	
Factory is	
Within same Locality	Outside the Locality
sq.m. or more	P400.00 P500.00
or more but less than 1,000 sq.m.	300.00 350.00
or more but less than 500 sq.m.	200.00 250.00
or more but less than 200 sq.m.	150.00 200.00
or more but less than 100 sq.m.	100.00 130.00
or more but less than 50 sq.m.	30.00 50.00
Less than 25 sq.m.	10.00 20.00
<i>Rate per quarter</i>	
II. Exporters/importers	250.00
III. Brewers, distillers, compounders and public eating places with an aggregate area of:	
1,000 sq.m. or more	1,250.00

500 or more but less than 1,000 sq.m.	850.00
200 or more but less than 500 sq.m.	600.00
100 or more but less than 200 sq.m.	450.00
50 or more but less than 100 sq.m.	300.00
25 or more but less than 50 sq.m.	100.00
Less than 25 sq.m.	50.00
Carinderia	30.00

IV. Owners or operators of business establishments rendering services:

A. Business office of general contractors (building specialty engineering), manpower, service/employment agencies, private detective agencies, advertising agencies with an aggregate area of:

1,000 sq.m. or more	750.00
500 or more but less than 1,000 sq.m.	550.00
200 or more but less than 500 sq.m.	400.00
100 or more but less than 200 sq.m.	250.00
50 or more but less than 100 sq.m.	100.00
25 or more but less than 50 sq.m.	50.00
Less than 25 sq.m.	10.00

B. Other contractors/business establishments engaged in rendering services, printers and publishers with an aggregate area of:

1,000 sq.m. or more	1,125.00
500 or more but less than 1,000 sq.m.	750.00
200 or more but less than 500 sq.m.	550.00
100 or more but less than 200 sq.m.	400.00
50 or more but less than 100 sq.m.	250.00
25 or more but less than 50 sq.m.	100.00
Less than 25 sq.m.	30.00

V. Independent wholesalers, dealers, distributors, repackers and retailers with an aggregate area of:

1,000 sq.m. or more	1,000.00
500 or more but less than 1,000 sq.m.	700.00
200 or more but less than 500 sq.m.	500.00
100 or more but less than 200 sq.m.	300.00
50 or more but less than 100 sq.m.	150.00
25 or more but less than 50 sq.m.	80.00
Less than 25 sq.m.	20.00

SECTION 5F.02. *Time of payment.* — The fees prescribed in this Article shall be paid to the Municipal Treasurer or to his duly authorized representative within the first twenty (20) days of each quarter.

SECTION 5F.03. *Garbage service charges for multiple business.* — Where there are two (2) or more kinds of businesses subject to the garbage charges, conducted in the same place or establishment by the same owner or operator, the charge to be collected shall be that which has the highest rate among the businesses concerned plus twenty-five percent (25%) thereof, provided that the total garbage fee shall not exceed Six Thousand Pesos (P6,000.00) per annum.

SECTION 5F.04. *Manufacturers, producers maintaining or operating principal offices, factories and/or sales offices in the same premises.* — For purposes of collection of the garbage charges under Schedule S(1), manufacturers or producers maintaining their factory, principal or sales offices in the same premises shall pay the garbage charges based on the total aggregate area of such business premises at rates prescribed under Schedule S(1-a) of this Chapter.

SECTION 5F.05. *Accrual of fees.* — All fees collected under this Article shall accrue to the Municipality of Makati to be used for the operating expenses in the collection and disposal of garbage.

SECTION 5F.06. *Newly established business.* — In the case of a newly started business, the applicable garbage charges shall be compounded proportionately to the quarterly charge.

SECTION 5F.07. *Surcharge for late payment.* — Failure to pay the garbage charge on time shall be subject to a surcharge of twenty five percent (25%) of the original amount of charge due, such surcharge to be paid at the same time and in the same manner as the charge due.

SECTION 5F.08. *Administrative provisions.* —

- (a) The owner or operator of the business establishments and occupants of residential houses, apartments and flats shall provide for his premises the required garbage can or receptacle properly covered which shall be placed in front of his establishment or place before the time of collection. No Mayor's permit shall be issued or renewed without first complying with this provision, in case of businesses.
- (b) The Sanitary Inspector (or the Municipal Health Officer) shall inspect once a month the said business establishment to find out whether garbage is properly disposed off within their premises.

CHAPTER VI

Municipal Charges

ARTICLE A

Market Fees

SECTION 6A.01. *Definitions.* — When used in this Article. —

- (a) Ambulant, Transient or Itinerant Vendors refers to a vendor or seller who does not permanently occupy a definite place in the market but one who comes either daily or occasionally to sell his or her goods.
- (b) Market Committee refers to the body whose duty is to conduct the drawing of lots and opening of bids in connection with the adjudication of vacant or newly constructed stalls or booths in the municipal market and to certify to the Municipal Mayor the result thereof.
- (c) Market premises refers to an open space in the compound; part of the market lot consisting of bare ground, not covered by the market buildings, usually occupied by transient vendors especially during market days.
- (d) Market rental fee refers to the fee paid to and collected by the Municipal Treasurer for the privilege of using public market facilities.
- (e) Market stalls refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.
- (f) Market section refers to a subdivision of the market, housing one class or group of allied goods, commodities or merchandise.
- (g) Public market refers to any place, building or structure of any kind, designated as such by the Sangguniang Bayan, except public streets, plazas, parks, and the like.
- (h) Stallholder refers to the awardee of a definite space or spaces within a public market who pays rental thereon for the purpose of selling his goods, commodities or services.

SECTION 6A.02. *Market sections.* — For purposes of this Article, the public markets of Makati shall be divided into the following sections:

(a) *Fish section*— refers to the area where only fresh fish, clams, oysters, lobster, shrimps, seaweeds, and other sea foods or marine products shall be sold.

(b) *Meat, pork and dressed chicken section* — refers to the area where only all kinds of meat and other meat products shall be sold provided that meat, pork and dressed chicken shall be separately displayed and properly labeled.

(c) *Vegetable and fruit section*— refers to the area where only all kinds of vegetable, fruits, coconuts, and root crops such as camote, cassava, gabi and the like shall be sold.

(d) *Dry goods and grocery section* — refers to the area where only textiles, ready-made dresses and apparel, kitchenware and glassware, school and office supplies, novelties, native products shall be sold.

(e) *Eateries and cooked food section* — refers to the area where only all kinds of cooked/prepared food shall be sold. This includes refreshment parlors, cafeterias, and other selling delicacies.

(f) (1) *Groceries Section* — refers to the area where only all kinds of cakes, biscuits, pastries, crackers, butter, cheese, confections, candies, canned or bottled foods, beverages, softdrinks, cigarette, flour, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, all kinds of cereals such as rice, corn, mango and the like eggs, sausages, starch, smoke fish, dried fish, roll, feeds, soap and other household and food products including firewood and charcoal shall be sold.

(2) *Rice, corn and other cereal section* — refers to the area where purely rice, corn and other cereals shall be sold.

(g) *Poultry product section* — refers to the area where only live chicken, ducks, turkeys, other fowls and birds, suckling or piglets, and the like that shall be sold.

(h) (1) *Flower shop section* — refers to the area where only all kinds of flowers, whether fresh or artificial, flower pots, vases, and other materials needed in floral arrangement shall be sold.

(2) *Plant and garden section* — refers to the area where only all kinds of garden accessories and implements or tools shall be sold.

(i) *Cold storage service section* — refers to the area where only refrigeration services shall be made available and sale of ice in whatever form shall be conducted.

(ii) *Miscellaneous section* — refers to the area where any other business not classified herein shall be allowed.

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

SECTION 6A.03. *Imposition of fees.* — There shall be collected the following market fees:

(a) On stalls, per month or fraction thereof, per square meter or fraction thereof:

	<i>Rate</i>
1. Fish Section	125.00
2. Meat Section	125.00
3. Vegetable and fruit Section	75.00
4. Dry Goods and Grocery Section	75.00
5. Eateries and food section	100.00
6. Rice, corn, other cereals, and/or dried/salted fish	100.00
7. Poultry	125.00
8. Flower shops	50.00

9. Groceries	125.00
10. General merchandise, glassware, chinaware, tableware and home appliances	125.00
11. Special services not subject to any market fees but shall pay rental fees for occupancy thereof	125.00

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

Kind of conveyances	Rate per entry
Jeep (regardless of load)	P10.00
Truck (regardless of load)	20.00

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

- 11) Front corner stall
- 12) Front stalls 15% of the rates imposed
- 13) Inside corner stalls 10% of the rates imposed

(b) On occupants of the market premises, not occupying stalls, per day or fraction thereof, per square meter of fraction.

(c) *Fees for Ambulant/Transient Vendor.* — Market fees for the occupancy of market premises by ambulant/transient vendors shall be of the same rates as those prescribed in Sec. 6A.04. (a) plus an additional Fifty Centavos (P0.50) per square meter per day of the space occupied or a fraction thereof which may be paid for by said vendors on a monthly basis at his option with the daily rate computed based on a thirty (30) day month factor, they shall be limited to the areas not earmarked and utilized for passageway and/or entrance to the market building.

In case the vendor from whom an entrance fee was collected occupies any space with an area in excess of what he paid for, he shall be required to pay the correct amount already paid as entrance fee (those not mentioned are subject to the entrance fee).

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

SECTION 6A.04. *Time and manner of payment.* —

(a) For stalls — The fee for the rental of market stalls shall be paid

to the Municipal Treasurer or his duly authorized representatives within the first twenty (20) days of each month. In case of a new lease, the rental due for the month in which the lease starts, shall be paid before occupancy of the stall.

- (b) For occupancy of market premises — The fee shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods inside the market premises.

SECTION 6A.05. *Issuance of official receipts and cash tickets.* — The Municipal Treasurer or his duly authorized representatives shall issue an official receipt as evidence of payment of rentals of fixed stalls.

A cash ticket shall be issued to an occupant of the market premises or transient vendor and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises to which he is assigned. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he sell the same merchandise, even if such sale is done in the same place occupied by the previous vendor.

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

SECTION 6A.06. *Surcharge for late or non-payment of fees* —

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

SECTION 6A.07. *Market Committee.* — There is hereby created a permanent market committee to be composed of the Municipal Mayor/Administrator as Chairman, the Municipal Treasurer, Municipal Attorney or the representative of the Municipal Fiscal in case there is no Municipal Attorney, a representative of the Sangguniang Bayan and a market vendors' representative, as members. The Committee shall have the following duties:

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

SECTION 6A.08. *Adjudication of stall.* —

- (a) *Lease period* — The contract of lease for a stall shall be for a period of five (5) years, renewable upon its expiration, unless revoked in accordance with the provisions of this Article.
- (b) *Notice of vacancy* — A notice of vacant or newly constructed stalls shall be made for period of ten (10) days immediately preceding the date fixed for their award to qualified applicants to apprise the public of the fact that such fixed space is unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall and the bulletin board of the market. The notice of vacancy shall be written on cardboard, thick paper or any other suitable material and shall be in the following form:

NOTICE

Notice is hereby given that Stall No. _____ Building (or Pavilion) No. _____ of the _____ market is vacant or will be vacated on _____, 19_____. Any person, 21 years of age or more and is not legally incapacitated, desiring to lease this stall, shall file an application therefor on the prescribed form (copies may be obtained from the Office of the Municipal Treasurer during office hours and before 12:00 o'clock noon of _____, 19____). In case there are more than one applicant, the award of the lease of the vacant stall shall be determined thru drawing of lots to be conducted on _____, 19_____ at 12:00 o'clock noon at the Office of the Municipal Treasurer by the Market Committee. This stall is found in the _____ Section and is intended for the sale of _____.

Municipal Treasurer

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

(c) *Application for lease* —

(1) The application shall be under oath. It shall be submitted to the Office of the Municipal Mayor by the applicant either in person or through his or her attorney.

(2) It shall be the duty of the Municipal Mayor to keep a register book showing the names and addresses of all applicants for a stall, the number and description of the stall applied for, and the date and hour of the receipt by the Treasurer of each application. It shall also be the duty of the Mayor to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.

(3) The application shall be substantially in the following form:

APPLICATION TO LEASE MARKET STALL/BOOTH

The Municipal Mayor

Municipality of Makati

Metropolitan Manila

S i r :

I hereby apply under the following contract for the lease of market stall/booth No. _____ of the _____ Market. I am _____ of age, _____ citizen, residing at _____.

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

1. That while I am occupying or leasing this stall/booth (or these stalls/booths), I shall at all times have my picture and that of my helpers (or those of my helpers) conveniently framed and hung up conspicuously in the stall/booth.

2. I shall keep the stall/booth (or stalls/booths) at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulation now existing or which may hereafter be promulgated.

3. I shall pay the corresponding rent for the stall/booth (or stalls/booth) or the fee for the stall/booth (or stall/booths) in the same manner prescribed by existing ordinances.

4. The business to be conducted in the stall/booth shall belong exclusively to me.

5. In case I engage helpers, I shall nevertheless personally conduct my business and be present at the stall/booth. I shall promptly notify the market authorities of my absence, giving my reason or reasons therefor.

6. I shall not sell or transfer my privilege to the stall/booth or otherwise permit another person to conduct business therein.

7. Any violation on my part or on the part of my helpers of the foregoing conditions shall be sufficient for market authorities to cancel this contract.

Very respectfully,

Affiant

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

Applicant

TIN _____

applicants, the adjudication of the stall shall be made thru drawing of the lots to be conducted by the Market Committee.

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

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

SECTION 6A.09. *Miscellaneous provisions on stalls.* —

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

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

(c) *Lessee to personally administer his stall* — Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be

present personally at his stall or stalls. He may employ helpers who must be citizens of the Philippines, including but not limited to his spouse, parents and children who are actually living with him and who are not disqualified under the provisions hereof. The persons to be employed as helpers shall under no circumstances, be person with whom the stall holder has any commercial relation or transaction.

- (d) *Dummies; sub-lease of stalls* — In any case where the person registered to be the holder or lessee of a stall in the public market, is found to be not the person who is actually occupying said stall, the lease of such stall shall be cancelled, if upon investigation such stall holder shall be found to have sub-leased his stall to another person or to have connived with such person so that the latter may for any reason, be able to occupy the said stall.

SECTION 6A.10. *Responsibility for market administration.* — The Municipality Mayor shall exercise direct and immediate supervision and control over the municipal public market and personnel thereof, including those whose duties concern the maintenance upkeep of the market and market premises, in accordance with existing ordinances and other pertinent rules and regulations.

SECTION 6A.11. *Rules and regulations.* —

- (a) The peddling or sale outside the public market site or premises of foodstuffs, which easily deteriorate, like fish and meat, is hereby prohibited.
- (b) No person shall utilize the public market or any part thereof for residential purposes.
- (c) It shall be unlawful for any person to peddle, hawk, sell or offer for sale, or expose for sale, any article in the passageway (pasillo) used by purchasers in the market premises.
- (d) It shall be unlawful for any person to resist, obstruct, annoy or impede any market employee or personnel in the performance of his duties; nor shall parents allow their children to play in or around their stalls or in the market premises.
- (e) It shall be unlawful for any person to drink, serve or dispense liquor or any intoxicating drinks within the premises of the public market.
- (f) No merchandise or article shall be sold, offered for sale or exposed for sale in the public market unless the same was legally acquired by the vendor or stall holder and that taxes of any kind due thereon had been paid.

- (g) It shall be unlawful for any lessee to remove, construct, electrical wiring, or water connection without prior permit from the market administrator and approved by the Municipal Treasurer.
- (h) The Municipality of Makati shall not be responsible to the occupants of stalls for any loss or damage caused by fire, theft, robbery, "*force majeure*" or any other cause. All articles or merchandise left in the public market during closure time shall be at the risk of the stall holder or owner thereof.
- (i) All articles abandoned in any public market building in violation of any provisions of this Article or any regulation or rule on the management of the market, shall be deemed a nuisance. It shall be the duty of the Market Administrator or his subordinates to take custody thereof. In case the articles are claimed within twenty-four (24) hours thereafter, they shall be returned to their original owners upon payment of actual expenses incurred in their safe-keeping, unless they have so deteriorated as to constitute menace to public health, in which case they shall be disposed of in the manner *directed by the Treasurer*, who may also in his discretion, cause the criminal prosecution of the guilty party, or merely warn him against future violation. In case where the articles have not deteriorated and are not claimed within the time herein fixed, said articles shall be sold at public auction, and the proceeds thereof shall be disposed in accordance with law.

SECTION 6A.12. *Applicability clause.* — Existing laws, ordinances, rules and regulations pertaining to the public market and its premises are hereby adopted as part of this Article.

ARTICLE B

Slaughter and Corral Fees

SECTION 6B.01. *Imposition of fees.* —

(a) *Permit fee to slaughter.* — Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian concerned or his duly authorized representative who will determine whether the animal or fowl is fit for human consumption, thru the Municipal Treasurer upon payment of the corresponding fee, as follows:

Per head	
Large cattle	15.00
Hogs	10.00
Goats	7.00
Sheeps	7.00
Others	7.00

(b) *Slaughter fee.* — The fee shall be paid to cover the cost of services in the slaughter of animals at the municipal slaughterhouse, in accordance with the following rates:

(1)	For public consumption, per kilo	
	Large cattle	0.10
	Hogs	0.10
	Goats	0.07
	Sheeps	0.07
	Others	0.07
(2)	For home consumption, per head	
	Large cattle	5.00
	Hogs	3.00
	Goats	2.00
	Sheeps	2.00
	Others	2.00
(3)	Corral fee, per head, per day or fraction thereof:	
	Large cattle, per head	1.00
	Hogs, per head	0.60
	Goats, per kilo	0.40
	Sheeps, per kilo	0.40
	Others, per kilo	0.40

SECTION 6B.02. *Prohibition.* — Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

SECTION 6B.03. *Time of payment.* —

- (a) *Permit fee* — The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.
- (b) *Slaughter fee* — The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.
- (c) *Corral fee* — The fee shall be paid in the Municipal Treasurer before the animal is kept in the municipal corral or any place designated as such. If the animal is kept in the corral beyond the period paid for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

SECTION 6B.04. *Administrative provisions.*

- (a) The slaughter of any kind of animal intended for sale shall be done only in the municipal slaughterhouse designated as

such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold or offered for sale.

- (b) Before issuing the permit for the slaughter of large cattle, the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership if the owner is the applicant, or the original certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee be collected therefor. For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefor before the slaughter permit is granted.
- (c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.
- (d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place, in his/her stall at all times.

ARTICLE C

Recreational Facility Charges

SECTION 6C.01. *Imposition of Charges.* — the following charges shall be collected for the use of recreational facilities owned or operated by the Municipality of Makati:

(a) Parks: Charge

Entrance charge, per person:

Adult	P2.00
Children	1.50

(b) Swimming Pools:

1. Entrance charges:

Adults, per person	2.00
Children below 7 years old	1.00

2. Annual charges:

Adults, per person	20.00
Children below 7 years old	10.00

- (c) Pelota courts/tennis courts, per hour 10.00
(d) Playground and similar activities:

Skating rink charges:

Persons 15 years and below, per person	1.00
Persons above 15 years, per person	2.00

SECTION 6C.02. *Time of payment.* — The charges prescribed under this Chapter shall be paid to the Municipal Treasurer or his duly authorized deputies before entrance or the use of facility.

ARTICLE D

Rental of Municipal Cemetery Lots

SECTION 6D.01. *Imposition of fee.* — There shall be collected the following rental fees for a cemetery lot:

	Fee
(a) For the lease of each niche in any of the municipal cemeteries for a five-year period	P60.00
(b) For the extension of the lease of each niche to one year or fraction thereof	15.00

The fees imposed herein shall not be charged and/or collected in case the deceased was at the time of death, in the employ of the Philippine Government.

SECTION 6D.02. *Time of payment.* — The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereof of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid annually within twenty (20) days before the anniversary date of the initial payment made.

SECTION 6D.03. *Administrative provisions.* —

- (a) *Permit to construct.* — Any construction of whatever kind or nature in the public cemetery, whether for temporary or perpetual use; shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation

of the Municipal Health Officer.

- (b) *Renewal of lease.* — In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding rental fees therefor.

It shall also be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.

- (c) *Cemetery Registry.* — The Municipal Treasurer shall keep a register on account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

CHAPTER VII

General Administrative and Penal Provisions

ARTICLE A

Collection and Accounting of Municipal Revenues

SECTION 7A.01. *Tax period and manner of payment.* — Unless otherwise provided in this Code, the tax period of all municipal taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

SECTION 7A.02. *Accrual of tax.* — Unless otherwise provided in this Code, all municipal taxes, fees, and charges shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges in the rates thereof, shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

SECTION 7A.03. *Time of payment.* — Unless otherwise provided in this Code, all municipal taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter and the case may be. The Sangguniang Bayan may, for justifiable reason or cause, extend the time of payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

SECTION 7A.04. *Surcharges and penalties on unpaid taxes, fees, or charges.* — There is hereby imposed a surcharge of twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 7A.05. *Interests on other unpaid revenues.* — Where the amount of any other revenue due to the municipality except voluntary

contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate of two per cent (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 7A.06. *Collection of municipal revenues by Municipal Treasurer.* — Unless otherwise specified, all municipal taxes, fees, or charges shall be collected by the Municipal Treasurer and his duly authorized deputy.

The Municipal Treasurer may designate the Barangay Treasurer as his deputy to collect municipal taxes, fees, or charges. In case a bond is required for the purpose, the municipal government shall pay the premiums thereon in addition to the premiums of bond that may be required under this Code.

SECTION 7A.07. *Examination of books of accounts and pertinent records of businessmen by Municipal Treasurer.* — Upon the approval of the Municipal Mayor, the Municipal Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to municipal taxes, fees and charges in order to ascertain, assets, 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 which shall be the year immediately preceding the examination, and shall be certified to by the examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

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

For this purpose, the record of the revenue district office of the Bureau of Internal Revenue shall be made available to the Municipal Treasurer, his deputy or duly authorized representative subject to the guidelines issued by the Department of Finance.

SECTION 7A.08. *Promulgation of rules and regulations* —

(a) Within seven (7) days after the approval of this code, The Municipal Mayor shall convene the Oversight Committee herein provided for. The said Committee shall formulate and issue the appropriate rules and regulations necessary for the efficient and effective implementation of the provisions of this code.

(b) The Oversight Committee shall be composed of:

(1) The Municipal Vice - Mayor, who shall be the Chairman;

(2) The Chairman of the Ways and Means Committee of the

Sangguniang Bayan, who shall be the Vice-Chairman;

- (3) The Vice-Chairman of the Ways and Means Committee of the Sangguniang Bayan, as member;
- (4) The Secretary of the Sangguniang Bayan, as members;
- (5) The Municipal Administrator, as member;
- (6) The Municipal Treasurer, as member;
- (7) The Municipal Assessor, as member;
- (8) The Municipal Engineer, as member; and
- (9) The Municipal Attorney, as member.

(c) The Committee shall submit each recommendation to the Municipal Mayor within two (2) months after each organization. Thereafter, the Committee shall monitor the implementation of the provisions of this Code and recommend from time to time additional rules and regulations or changes thereof.

SECTION 7A.09. *Accounting of collection.* — Unless otherwise provided in this Code and other existing laws and ordinances, all monies collected by virtue of this Code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the General Fund of the Municipality.

SECTION 7A.10. *Accrual to the general fund of fines, costs and forfeitures.* — Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the General Fund of the Municipality.

SECTION 7A.11. *Issuance of receipts.* — It shall be the duty of the Municipal Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid.

In acknowledging payment of municipal taxes, fees and charges, it shall be the duty of the Municipal Treasurer or his deputies to indicate on the official receipt issued for the purpose the number of the corresponding municipal tax ordinance.

SECTION 7A.12. *Record of taxpayers.* — It shall be the duty of the Municipal Treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying municipal taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax role for each kind of tax, fee or charge provided in this Code.

ARTICLE B

Civil Remedies for Collection of Revenues

SECTION 7B.01. *Local government's lien.* — Municipal taxes, fees, charges and other revenue constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent municipal taxes, fees and charges including related surcharges and interests.

SECTION 7B.02. *Civil Remedies.* — The civil remedies for the collection of municipal taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

- (a) By administrative action thru 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 and rights to personal property, and by levy upon real property and interest in or rights to real property; and
- (b) By judicial action.

Either or both of these remedies may be pursued concurrently or simultaneously at the discretion of the Mayor upon the recommendation of the Municipal Treasurer.

SECTION 7B.03. *Distraint of personal property.* — The remedy by distraint shall proceed as follows:

- (a) *Seizure* — Upon failure of the person owing any local tax or other impositions to pay the same at the time required, the Municipal Treasurer or his deputy may upon written notice, seize or confiscate any personal property belonging to that person of any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charges in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. This shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayers' right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) *Accounting of distrainted goods.* — The officer executing the distraint shall make or cause to be made an accounting of the goods, chattels or effects distrainted, a copy of which

signed by himself shall be left either with the owner or person from which possession of goods, chattels or effects were taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

- (c) *Publication.* — The officer executing the distraint shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the municipality where the distraint is made, specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Mayor.
- (d) *Release of distrained property upon payment prior to sale* — If at any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.
- (e) *Procedure of sale* — At the time and place fixed 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 Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

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

Said Committee on Appraisal shall be composed of the Municipal Treasurer as chairman, with a representative of the Commission on Audit and the Municipal Assessor as members.

- (f) *Disposition of proceeds.* — The proceeds of the sale shall be applied to satisfy the tax, together with the increment thereto incident to delinquency, and the expenses of the distraint and 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 only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local

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

SECTION 7B.04. *Levy on real property.* — After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the descriptions of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and the Register of Deeds of the municipality where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property is question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

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

SECTION 7B.05. *Penalty for failure to issue and execute warrant.* — Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer or any of his deputies who fail to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

SECTION 7B.06. *Advertisement and sale.* — Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the municipal 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 municipality where the property is located. The advertisement shall contain the amount of taxes, fees of charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be

sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal building, or on the property to be sold, or at any other place as determined by the Municipal Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan. The Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interests, or penalties: *Provided, however,* That any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Article, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

SECTION 7B.07. *Redemption of property sold.* — Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer or the total amount of taxes, fees, or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of two per cent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his deputy.

The Municipal Treasurer or his deputy, upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of 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, interests, and penalties.

The owner shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

SECTION 7B.08. *Final deed to purchaser.* — In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SECTION 7B.09. *Purchase of property by the Municipal 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, interests, penalties and costs, the Municipal Treasurer conducting the sale shall purchase the property in behalf of the province to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the municipality without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges, and related surcharges, interests, or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the municipality.

SECTION 7B.10. *Resale of real estate taken for taxes, fees, or charges.* — The Sangguniang Bayan shall, by separate ordinance duly approved, and upon notice of not less than twenty (20) days sell and dispose of the real property acquired in section 7B.09 at public auction. The proceeds of the sale shall accrue to the General Fund of the Municipality.

SECTION 7B.11. *Collection of delinquent taxes, fees, charges, or other revenues through judicial action.* — The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in subsection (A) of Sec. B.14 of this Code.

SECTION 7B.12. *Further distraint or levy.* — The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

SECTION 7B.13. *Personal property exempt from distraint or levy.* — The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any municipal tax, fee or charge, including the related surcharge and interest:

- (a) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
- (b) One (1) horse, cow, carabao, or other beast of burden, such as delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
- (c) His necessary clothing, and that of all his family;
- (d) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);

- (e) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
- (f) The professional libraries of doctors, engineers, lawyers and judges;
- (g) Any material or article forming part of a house or improvement of any real property.

SECTION 7B.14. *Taxpayer's remedies.* —

(a) *Periods of assessment and collection.* — (1) Municipal taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees or charges which have accrued before the effectivity of the Local Government Code may be assessed within a period of three (3) years from the date they became due.

(2) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years, from discovery of the fraud or intent to evade payment.

(3) Municipal taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative, or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, That, taxes, fees or charges assessed before the effectivity of the Local Government Code may be collected within a period of three (3) years from the date of assessment.

(4) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

- (i) The Treasurer is legally prevented from making the assessment of collections;
- (ii) The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
- (iii) The taxpayer is out of the country or otherwise cannot be located.

(b) *Protest of assessment.* — When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature on the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. If the Municipal Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice

cancelling wholly or partially the assessment. However, if the Municipal 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 the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

(c) *Claim for refund of tax credit* — 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 or credit has been filed with the Municipal 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.

(d) any question on the constitutionality or legality of this Code may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: *Provided, however,* That such appeal shall not have the effect of suspending the effectivity of this Code and the accrual and payment of the tax, fee, or charge levied herein: *Provided, finally,* That within thirty (30) days after receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file appropriate proceedings with a court of competent jurisdiction.

ARTICLE C

Miscellaneous Provisions

SECTION 7C.01. *Power to levy other taxes, fees or charges.* — The municipality shall exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: *Provided,* That the taxes, fees, or charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy: *Provided, further,* That the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

SECTION 7C.02. *Publication of the revenue code.* — Within ten (10) days after its approval, a certified true copy of this Code shall be published in full for three (3) consecutive days in a newspaper of local circulation: *Provided, however,* That in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

SECTION 7C.03. *Public dissemination of this Code.* — Copies of this Revenue Code shall be furnished to the Municipal Treasurer and the Municipal Administrator for public dissemination.

SECTION 7C.04. *Authority to adjust rates.* — The Sangguniang Bayan

shall have the sole authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the Local Government Code.

SECTION 7C.05. *Withdrawal of tax exemption privileges.* — Unless otherwise provided in this revenue 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 R.A. No. 6938, non-stock and non-profit hospitals 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, association, or cooperatives registered under RA 6810; and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective January 1, 1992.

ARTICLE D

General Penal Provision

SECTION 7D.01. *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 punished by a fine of not exceeding One Thousand Pesos (P1,000.00), or imprisonment of not less than one (1) month nor more than six (6) months or both, at the discretion of the Court.

CHAPTER VIII

Final Provisions

SECTION 8.01. *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 which shall continue to be in force and effect.

SECTION 8.02. *Applicability Clause.* — All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

SECTION 8.03. *Repealing Clause.* — All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Code are hereby repealed or modified accordingly.

SECTION 8.04. *Effectivity.* — This Code shall take effect immediately upon approval. Enacted, March 30, 1993.

n Note from the Publisher: Copied verbatim from the official copy. Missing Section 3E.04.