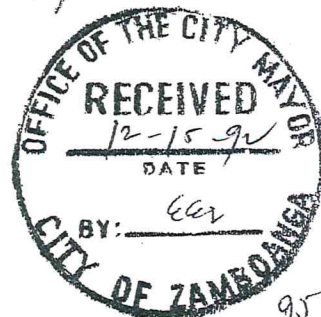


Sec. 24 - Amended certain letters
- a, b, c, f, g, h, i, j, k, l, m, p

Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City of Zamboanga



ORDINANCE NO. 92-008

REVENUE ORDINANCE OF THE CITY OF ZAMBOANGA AND PROVIDING PENALTY
THEREOF

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EXPLANATORY NOTE

This Ordinance is enacted pursuant to Article X, Section 5 of the 1987 Constitution which grants to each Local Government Unit the power to create its own source of revenues and levy taxes, fees and charges subject to such guidelines and limitations as the Congress may provide consistent with the basic policy of local autonomy, which taxes fees and charges shall accrue exclusively to the Local Government Unit. Likewise, this Tax Ordinance is enacted pursuant to Sections 18, 186, 187 and more particularly Section 151, of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

Be it ordained by the Sangguniang Panlungsod of the City of Zamboanga, that:

SECTION 1. - PRELIMINARY TITLE - This Ordinance shall be known as "REVENUE ORDINANCE OF THE CITY OF ZAMBOANGA AND PROVIDING PENALTY THEREOF".

CHAPTER I - DEFINITIONS

SECTION 2. - When used in this Ordinance -

(1.) "AGRICULTURAL PRODUCT" includes the yield of the soil such as corn, rice, wheat, rye, hay, coconuts, sugar cane, 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.

(2) "AMUSEMENT" is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun.

(3.) "AMUSEMENT PLACES" includes theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.

(4.) "BUSINESS" means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.

(5.) "BANKS AND OTHER FINANCIAL INSTITUTIONS" include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable laws, or rules and regulations thereunder.

(6.) "CAPITAL INVESTMENT" is the capital which a person employ in any undertaking or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.

(7.) "CHARGES" refer to pecuniary liability, as rents or fee against persons or property.

(8.) "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 of or use of the physical or mental faculties of such contractor or his employees.

As used in this ordinance, 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 and 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 establishment or lots for parking purposes; proprietors or operators 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 hotels, motels and lodging houses; 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.

(9.) "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 energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession. No part of their income of which is derived from engaging in any trade or business.

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

(10.) "COUNTRYSIDE AND BARANGAY BUSINESS ENTERPRISE" refers to any business entity, association or cooperative registered under the provisions of Republic Act Numbered Sixty-Eight Hundred Ten (R.A. No. 6810), otherwise known as "Magna Carta for Countryside And Barangay Business Enterprise (Katakalan 20)".

(11.) "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.

(12.) "FEE" means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.

(13.) "FRANCHISE" is a right or 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 the public welfare, security, and safety.

(14.) "GROSS SALES OR RECEIPTS" include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charge or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT).

(15.) "MANUFACTURER" includes every person who, by physical or chemical process, 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 special use or uses to which it could not have been put in its original condition, or who by any such process alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.

(16.) "MARGINAL FARMER OR FISHERMAN" refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family; and whose annual net income from such farming or fishing does not exceed Fifty Thousand (P50,000.00) Pesos or the poverty line established by NEDA for the particular region or locality, whichever is higher.

(17.) "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.

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

(19.) "OPERATOR" includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.

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

(21.) "PERSONS" means every natural or juridical being susceptible of rights and obligations or of being the subject of legal relations;

(22.) "RESIDENTS" refers to natural persons who have their habitual residence in the city where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such law, juridical persons are residents of the province, city, or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

(23.) "RETAIL" means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

(24.) "VESSEL" includes every type of boat, craft, or other artificial contrivance used or capable of being used, as means of transportation on water.

(25.) "WHARFAGE" means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by the vessel.

(26.) "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.

CHAPTER II - GENERAL PROVISIONS

SECTION 3.- MAYOR'S PERMIT AND FEES NECESSARY.- It shall be unlawful for any person or entity to conduct or engage in any business, trade, occupation or calling for which a permit is required for the proper supervision and enforcement of existing laws and ordinances, government sanitation, security and welfare of the public and the health of the employees engaged in the business specified hereunder, without first having obtained a permit therefor from the City Mayor or his duly authorized representative and having paid the necessary permit fee to the City Treasurer or his duly authorized representative except on persons paying occupation or professional tax for the practice of their occupation or profession.

SECTION 4. - TIME FOR PAYMENT OF CITY LICENSES AND TAXES.- Unless otherwise provided therein, all city license taxes shall accrue on the first day of January of each year as regards to persons liable therefor, and the same shall be paid on the yearly basis, payable quarterly or semi-annually in advance within the first twenty (20) days of each quarter. In case of failure to pay within the time required therein, a surcharge of twenty-five (25%) per cent shall be imposed. City licenses, taxes, rentals, fees, and other charges payable monthly, shall likewise be paid on the first twenty (20) days of the succeeding month, a surcharge of twenty-five per centum shall be imposed in case of default.

In addition to the twenty-five (25%) per cent surcharge, an interest upon the unpaid amount at the rate of two (2%) per cent per month from the due date until the tax or fee is fully paid shall be collected, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36) months.

Payment for taxes, fees and other charges sent by mail shall be considered to be made within the twentieth (20th) day of the month, if the postmark date is not later than the twentieth (20th) day of the month.

SECTION 5. - DURATION OF LICENSES.- All City Licenses shall expire on the thirty-first day of December of the year in which they were issued unless prior thereto they should lapse for the non-payment of the tax or sooner annulled according to law.

SECTION 6. - POSTING OF LICENSES.- All licenses or permits shall be posted in a conspicuous place in the establishment while in force and shall at all times be opened for inspection by any officer authorized by law to do so. A license shall cease to be in force upon expiration of the term or upon revocation for cause.

SECTION 7. - RETIREMENT OF BUSINESS. -

(a) Any person natural or juridical, subject to the tax on business under Section 24 of this ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the calendar year.

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

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

(1) The City 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 City Treasurer shall recommend to the City Mayor the disapproval of the application for the termination or retirement of said business;

(2) Accordingly, the business continues to become liable for the payment of all the taxes, fees and charges imposed thereon under existing local tax ordinance; and

(3) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the transfer of the business to him if there is an existing ordinance prescribing such transfer tax.

(b) In case 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.

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

SECTION 8. - EXPIRATION AND RENEWAL.- Every license and/or permit shall cease to be in force upon the expiration of the term thereof, or upon its revocation for cause, and it shall be unlawful for any person holding such permit to conduct or continue the business, occupation, profession or calling without first renewing such permit and/or license.

SECTION 9.- REVOCATION OR SUSPENSION OF LIQUOR LICENSES.-

When a person holding a City License to sell liquor abuses his privileges to the detriment of the public moral or peace, or permits the place where any such business is conducted to be used as a resort for disorderly characters, criminals, or women of ill repute, or permits such place to be conducted in a disorderly or unlawful manner or any way to become a public nuisance, it shall be the duty of the City Mayor, after due investigation, to revoke or suspend his license. Where action of this character is taken, it shall be unlawful for the holder of the license to conduct the business in question during the period of its suspension or revocation and the money paid upon the license for such period shall be forfeited to the City without liability for the refund of any part thereof.

The City Treasurer, upon discovery of abuses mentioned in this Section, may also recommend to the City Mayor, the revocation or suspension of the license and/or permit issued in accordance with this Ordinance.

SECTION 10. - REBATE.- No license or permit shall be entitled to any rebate, repayment or refund of the sum paid for any license or permit or any part thereof, by reasons of discontinuance or change of business, occupation or calling or the revocation or suspension of the said license and/or other causes resulting in the untimely termination of such license before its expiration.

SECTION 11. - SANITARY REQUIREMENT. - No license shall be issued to any person to engaged in business until all the sanitary requirements provided for under the existing ordinance have been complied with.

SECTION 12.- RECORD OF PERSONS PAYING LICENSE TAXES. - It shall be the duty of the City Treasurer to keep a record, alphabetically arranged and open to public inspection, of the names of all persons paying city license taxes.

SECTION 13. - RECORD. - The City Mayor shall keep a record of all permits issued by him in accordance with the provisions of this Ordinance. Every permit issued in accordance with this ordinance shall designate the number of such permit, the date of issue and the date of expiration, the name and residence of the person to whom it is issued, the kind of business and the place where the business, calling or occupation shall be carried on. No person shall conduct at more than one place of privilege, calling or occupation during the term of the permit, without first obtaining a separate permit for each business, occupation, calling, or privilege.

SECTION 14. - DUPLICATE PERMIT.- The City Mayor, upon proof satisfactory to him that the original permit has been lost, burned or stolen, may issue a duplicate permit upon payment in the Office of the City Treasurer of the required fee of Twenty (P20.00) Pesos.

SECTION 15. - SEPARATE LICENSES FOR DIFFERENT BUSINESS AND LOCATIONS. - No person shall conduct more than one kind of business requiring a license, or conduct business at more than one place during the term of the license, without obtaining a separate license for each business and place of business so licensed. All licenses shall be strictly limited to the time, place, and person or thing named therein.

SECTION 16. - ISSUANCE OF SALES INVOICES OR RECEIPTS.- It shall be the duty of every person, dealer, merchant, firm, partnership, corporation, or association engaged in any enterprise or business in the City of Zamboanga, to issue receipt or invoice for every commodity sold or business transaction and/or activity engaged in which receipts or invoices shall be attached to the package containing the commodity or handed over to the person for whom the transaction and/or activity is rendered.

Business establishments are authorized to use Cash Registers in lieu of receipts and/or sales invoices. Provided that they first secure a permit therefor from the City Treasurer with the approval of the City Mayor and that they comply with the following conditions and/or regulations:

(a.) The cash register shall first be inspected and checked by the City Treasurer or his duly authorized representative and properly registered with the City Treasurer's Office;

(b.) The reading and/or entries registered on the metering or registering device shall be duly recorded by the City Treasurer's Office as of the date of inspection and/or registration, which shall be used as point of reference in the determination of the gross sales registered in such Cash Register for the purpose of this Ordinance;

(c.) It shall be unlawful for any person, establishment, firm or corporation to use Cash Registers not duly inspected and registered as herein required;

(d.) No Cash Register shall be opened, tampered, rewinded or its metering or registering device adjusted without prior authority and inspection by the City Treasurer or his duly authorized representative; and

(e.) Cash Register shall be subject to inspection and verification by the City Treasurer or his duly authorized representative.

All delivery receipts, order chits and similar receipts being used by business establishments in making deliveries of their commodities, goods and/or articles or making payments for services charges, table charges or any other similar charges shall bear the name of the business establishment concerned printed thereon as well as the serial number of such receipts duly registered with the Office of the City Treasurer. All such delivery receipts, order chits and similar receipts used by business establishments, persons, corporations, or partnerships in making deliveries of their commodities to intended purchasers or buyers must at all times be accompanied with the issuance of either the credit or cash sales invoice, as the case may be, and such credit or cash invoice shall be presented on demand by the City Treasurer or his authorized representative.

For the proper implementation of this ordinance, the City Treasurer or his duly authorized representative shall have the authority to seize such articles or merchandise, and after proper inventory and duly receipted therefor shall have the same brought to the Police Headquarter for proper booking.

The duplicate of each of such sales invoices and/or delivery receipts, order chits and similar receipts shall be kept and preserved by such owner or operator at his place of business for a period of five years from the date of issue of said sales invoices or delivery

receipts or order chits and shall be open to inspection or verification during reasonable hours of the day upon demand by the City Treasurer or his duly authorized representative.

SECTION 17. - TRANSFERS. - No license shall be assigned or transferred from one person to another, or authorize any other business, or authorize the business to be conducted at any other place than named in the original license, except upon written authority of the City Treasurer, who is authorized to transfer licenses from one person to another, or from one place to another, upon payment to him of a fee of ONE THOUSAND (P1,000.00) PESOS.

No transfer shall be made which involves the addition of privileges. In case of transfer, as provided in this section, the old license shall be surrendered, and a new one given in its place for the unexpired term of said old license, and said new license shall be subject to all the regulations and requirements as applied to the former.

SECTION 18. - SUBMISSION OF GROSS SALES. - For the purpose of fixing the rate of license taxes on the businesses subject to the Graduated Fixed Tax, as specified in this Ordinance, the owner or manager thereof or their representatives are required to render a monthly, quarterly, or annual complete return of their gross sales and receipts, as the case may be, without any discount whatsoever under oath and submit the same to the City Treasurer at the end of the period. The City Treasurer shall, upon verification of the gross sales and receipts made by the taxpayers, require from the owner or manager or their representative, the payment of the corresponding tax, license, fees or other charges to be effected not later than the 20th day of the month following the period of the report required. Provided, that it should be understood that the gross sales and receipts shall mean the actual gross sales made to any customer and it shall not be construed to mean in any manner as net sales or receipts: Provided, Further, if the 20th day falls on Saturday, Sunday, or on a legal holiday, submission of the required complete return of their gross sales and receipts may be made on the next working day.

In cases, however, where the owner or manager of the business hereinabove mentioned will close his business before the end of the month, quarter, or year, as the case may be, the license issued to him for that purpose corresponding to the immediate preceding month, quarter, or year, shall be surrendered to the Office of the City Treasurer within five (5) days immediately following the closing of the business with the statement of the gross sales and/or receipts realized by the business from the first day of the period up to the date of closing which has not been reported in his previous return of sales and receipts.

SECTION 19. - EXAMINATION OF BOOKS OF ACCOUNTS AND PERTINENT RECORDS OF BUSINESSMEN. - (a) For the purpose of effective enforcement and collection of the taxes, fees and charges provided in this Ordinance, the City Treasurer may, by himself or thru any of his duly authorized representative in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association doing businesses within the City of Zamboanga to verify, examine, assess, and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be

made during regular business hours, not oftener than twice a year for every tax period, which shall be the year immediately preceding the examination, and shall be certified to by the examining official. Such certification shall be made of record in the books of accounts of the taxpayer examined.

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

In case of Cash Registers, inspection and verification shall be conducted once a month, except when it is shown that the taxpayer is actually defrauding the City of the tax due and only upon the written authority of the Treasurer.

CHAPTER III - LICENSES, TAXES AND FEES

ARTICLE I - GENERAL PROVISION

SECTION 20. - TAXES, FEES AND OTHER CHARGES, RATE OF. - There shall be paid to the City Treasurer or to his authorized representative the following rates of licenses, taxes, fees, and other charges in advance either daily, monthly, quarterly, or annually as hereinafter provided, subject to the conditions, limitations, definitions, or regulations promulgated therein.

ARTICLE II - TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

SECTION 21. - DEFINITION. - As used in this Ordinance, real property shall refer to lands and buildings, whether for private, commercial, or industrial use or any other use and/or machineries intended by the owner of the land or building for an industry or works which may be carried on in a building or on a place or land and which tend to meet the needs of the said industry or works. Building refer to all kinds of structure more or less permanently attached to the piece of land, excluding those which are merely superimposed on the soil.

SECTION 22. - DEFINITION OF TAX. - A transfer tax shall be paid by the buyer in case of sale or by the donee, transferee, or heir in case of donation, barter or any other mode of transferring ownership or title of real property at the rate of $\frac{3}{4}$ of one (1%) percent of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sales, transfer or other disposition of real property pursuant to R.A. 6657 shall be exempted from this tax.

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

SECTION 23. - TIME TO PAY. - The tax herein imposed shall be paid within sixty (60) days from the date of the execution of the deed as regards sale, barter, donation, or any other mode of transferring ownership, or from the date of the decedent's death in the case of transfer by succession.

(b) On Wholesaler, Dealer and Distributor of any article of commerce of whatever kind or nature in accordance with the following schedules -

Amended by
Ord. 98-019
With Gross Sales for the Preceding Calendar

Year in the amount of =

<u>Less than P 1,000.00</u>	<u>Regulatory Fee</u>	<u>Amount of Tax Per Annum</u>
P 1,000.00 or more but less than 2,000.00	10.00	27.00
2,000.00	20.00	49.50
3,000.00	20.00	75.00
4,000.00	30.00	108.00
5,000.00	30.00	150.00
6,000.00	40.00	181.50
7,000.00	40.00	214.50
8,000.00	45.00	247.50
10,000.00	50.00	280.50
15,000.00	60.00	330.00
20,000.00	70.00	412.50
30,000.00	80.00	495.00
40,000.00	90.00	660.00
50,000.00	100.00	990.00
75,000.00	200.00	1,485.00
100,000.00	300.00	1,980.00
150,000.00	400.00	2,805.00
200,000.00	500.00	3,630.00
300,000.00	600.00	4,950.00
500,000.00	750.00	6,600.00
750,000.00	900.00	9,900.00
1,000,000.00	1,000.00	13,200.00
2,000,000.00	1,000.00	15,000.00
Or more at the rate of Seventy-Five (75%) percent of One (1%) percent.		

(c.) Retailer with Gross Sales or Receipts for the preceding Calendar Year in accordance with the following schedule:

<u>Gross Receipts</u>	<u>Regulatory Fee</u>	<u>Rate of Tax per Annum</u>
Not more than P 50,000.00	50.00	
P50,000.00 to P400,000.00	P200.00	
P400,000.01 and more	200.00	
<u>3% on Gross Receipts</u>		
1993 - .45% - in excess of P400,000.00		
1994 - .6% - in excess of P400,000.00		
1995 - .9% - in excess of P400,000.00		
1996 - 1.2% - in excess of P400,000.00		
1997 - 1.5% - in excess of 400,000.00		

(d.) On exporters, and on manufacturers, millers, producers, wholesalers distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one half (1/2) of the rate prescribed under subsection (a), (b) and (c) of this Section:

- (1.) Rice and corn;
- (2.) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved fruit, 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 medicines;
- (5.) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides and other farm inputs;
- (6.) Poultry feeds and other animal feeds;
- (7.) School supplies; and
- (8.) Cement

(e) On Restaurants, Cafes, Cafeterias, Ice Cream and other refreshment parlors, Soda fountains, Caramenderias or Food caterers:

With Gross Sales and/or Receipts for the preceding year in the amount of:

			Permit Fee	Annual Tax
P 2,000.00 or more but less than P 2,000.00				
3,750.00		P 3,750.00	20.00	50.00
4,500.00		4,500.00	30.00	82.50
6,125.00		6,125.00	30.00	115.00
7,250.00		7,250.00	30.00	150.00
8,750.00		8,750.00	40.00	180.00
10,275.00		10,275.00	45.00	215.00
12,125.00		12,125.00	50.00	245.00
15,250.00		15,250.00	60.00	295.00
16,750.00		16,750.00	60.00	365.00
18,250.00		18,250.00	70.00	415.00
20,625.00		20,625.00	70.00	445.00
23,375.00		23,375.00	80.00	480.00
27,000.00		27,000.00	80.00	575.00
30,000.00		30,000.00	80.00	660.00
33,000.00		33,000.00	90.00	742.00
35,875.00		35,875.00	90.00	825.00
40,625.00		40,625.00	90.00	905.00
45,500.00		45,500.00	100.00	1,000.00
			100.00	1,090.00
			100.00	1,235.00

50,000.00 or more at the rate of 56.25% of 1%

In case of newly started business, the tax shall be at the rate of one-twentieth of one percent of its capital investment but in no case shall it be less than the minimum of P 50.00 fixed above.

(f) On contractor and other independent contractors, in accordance with the following schedule:

With Gross Receipts for the preceding Calendar Year in the amount of :

	Regulatory Fee	Annual Fee
Less than P 5,000.00		
P 5,000.00 or more but less than P 10,000.00	30.00	41.25
10,000.00 " " " "	40.00	91.80
15,000.00 " " " "	60.00	156.25
20,000.00 " " " "	70.00	247.50
30,000.00 " " " "	80.00	412.50
40,000.00 " " " "	90.00	577.50
50,000.00 " " " "	100.00	825.00
75,000.00 " " " "	200.00	1,320.00
100,000.00 " " " "	300.00	1,980.00
150,000.00 " " " "	400.00	2,970.00
200,000.00 " " " "	500.00	3,960.00
250,000.00 " " " "	550.00	5,445.00
300,000.00 " " " "	650.00	6,930.00
400,000.00 " " " "	750.00	9,240.00
500,000.00 " " " "	900.00	12,375.00
750,000.00 " " " "	1,000.00	13,875.00
1,000,000.00 " " " "	1,000.00	15,375.00
2,000,000.00 or more at the rate of 75% of 1%	1,000.00	17,250.00

In case of a newly started business, the tax shall be one-twentieth (1/20) of one (1%) percent but not less than P 41.25 .

Should a contractor undertake to furnish the materials and labor in the construction work, the costs of such materials and labor shall be deducted from his gross receipts for the purpose of determining the tax due from him.

Amended by
S. 1998
98-079

(g) Other Amusement Places

	<u>Regulatory Fee</u>	<u>Annual Tax</u>
1. Night and Day Clubs	P1,500.00	P9,000.00
2. Night Clubs or Day Clubs	1,000.00	6,000.00
3. Disco House	1,000.00	6,000.00
4. Cocktail Lounges or Bars	1,000.00	3,000.00
5. Cabarets or dancehalls	500.00	1,500.00
6. Skating Rinks	200.00	750.00
7. Billiard and pool halls: For the 1st Table	50.00	100.00
For the next additional table each		50.00
8. Bowling Alleys: Automatic, per lane	50.00	300.00
Non-automatic, per lane	50.00	150.00
9. Circuses, carnivals, and the like	50.00	
P100.00 per day for the first two (2) days and P 10.00 per day there- after		
10. Merry-go-rounds, roller coaster ferris wheels, swings, shooting galleries, and other similar	20.00	
P20.00 per day for the first two days and P5.00 per day thereafter contrivance or frolice devices P30.00 per day for each first ten (10) days and P5.00 per day thereafter		
11. Theaters and cinema houses: with orchestra only with seating capacity of less than 500 persons	P 200.00	P 1,000.00

Amended
by
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with balcony and orchestra with seating capacity of less than 500 persons	P300.00	P1,500.00
with balcony and orchestra with seating capacity of from 500 to 999 persons	400.00	1,800.00
with balcony and orchestra with seating capacity of 1000 persons and above	500.00	2,000.00
with Loge, balcony and orchestra	500.00	2,500.00

An additional tax of one hundred (100%) percent of the rates herein above fixed shall be imposed on theatres and cinematographs which are air-conditioned:

12. Boxing Stadium	100.00	600.00
13. Boxing contest, each night	100.00	200.00
14. Wrestling, judo or karate sparring contest, each night	100.00	200.00
15. Cockpits-		
Within fifteen (15) kilometers radius from City Hall	500.00	6,000.00
Beyond fifteen (15) kilometers radius from City Hall	300.00	2,000.00
Beyond ten (10) kilometers from any main road or highway	150.00	800.00

Per Cockfights:

Ordinary	P 5.00
Derby	15.00
Holding of International Derby cockfight, per day	P 3,000.00
Per cockfight, International Derby	P 100.00

(h) Tax on pawnshops, money shops, lending investors, finance and investment companies, insurance companies, banks, stock markets, stock brokers and dealers in securities and foreign exchange and other financial institutions except the Central Bank of the Philippines, at the rate of seventy-five percent (75%) of one percent (1%) on the gross receipts of the preceeding calendar year derived from interest, commissions and discounts from lending activities, incomes from financial leasing, dividends, rentals on property and profits from exchange or sale of property and insurance premium.

(i) On Real Estate Lessor and Lessor of Movable Property:

Lessors of real estate based and movable property based on 3% of the gross receipts of the preceeding year.

amend
by
Ord. No.
98-07
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	<u>Regulatory Fee</u>	<u>Annual Tax</u>
(j) On Golf Links	P100.00	P5,000.00
(k) <u>Tax on Private Cemeteries and Memorial Parks:</u>		
Less than two (2) hectares	P100.00	P1,000.00
Two (2) to five (5) hectares	200.00	1,500.00
Over five (5) hectares	300.00	2,000.00
(l) <u>Taxes on billboards, signboards, and advertisements:</u>		
1. Billboards or signboards for advertisement of business, or square meter or fraction thereof:		
Single Face	P50.00	P30.00
Double Face	50.00	60.00
2. Billboards or signs for professionals, per square meter or fraction thereof -	P20.00	P25.00
3. Billboards, signs or adver- tisements for business and professionals painted on any building or structure or otherwise separated or detached thereof from, per square meter or fraction thereof -	P20.00	P25.00
4. Advertisement by means of placards, per square meter or fraction thereof -	P20.00	P25.00
(m) <u>Calling or Occupation :</u>		
<u>ONE HUNDRED PESOS</u>		
1. Cheropodists		
2. Masseurs		
3. Professional actors and actresses		
4. Stage Performers		
5. Embalmers		
6. Club Floor Managers		
7. sales supervisors/Managers		
8. Professional Printers		
9. Tourist Guide		
10. Money Changer		
11. Bet Taker		
12. Gaffers		
13. Pit Managers		
14. Waiters and Waitresses		

Amended
by
Ord. No.
98-079
5.1998

(n) Operators or owners of rice or corn mills engaged mainly in the milling of rice and corn belonging to other persons shall be subject to annual fixed tax based upon total capacity per machine in accordance with the following schedule:

	<u>Regulatory Fee</u>	<u>Quarterly Tax</u>
Corn mill, not exceeding one hundred cavans per twelve hour capacity	P 5.00	P 22.50
Corn mill, exceeding one hundred cavans per twelve hour capacity	5.00	33.75
"Kiskisan" Type, not exceeding one hundred cavans of palay per twelve hour capacity	5.00	37.50
"Kiskisan" type, exceeding one hundred cavans of palay per twelve hour capacity	5.00	56.75
"Cono" of not exceeding one hundred cavans of palay per twelve hour capacity	10.00	150.00
"Cono" of not exceeding two hundred cavans of palay per twelve hour capacity	20.00	300.00
"Cono" of not exceeding three hundred cavans of palay per twelve hour capacity	25.00	450.00
"Cono" of not exceeding four hundred cavans of palay per twelve hour capacity	30.00	675.00
"Cono" of not exceeding five hundred cavans of palay per twelve hour capacity	35.00	875.00
"Cono" of not exceeding six hundred cavans of palay per twelve hour capacity	40.00	1,350.00
"Cono" of not exceeding seven hundred cavans of palay per twelve hour capacity	45.00	1,875.00
"Cono" of not exceeding eight hundred cavans of palay per twelve hour capacity	50.00	2,400.00
"Cono" of not exceeding nine hundred cavans of palay per twelve hour capacity	60.00	3,000.00
"Cono" of not exceeding one thousand cavans of palay per twelve hour capacity	70.00	3,600.00

	<u>Regulatory Fee</u>	<u>Quarterly Tax</u>
"Cono" of over one thousand cavans of palay per twelve hour capacity	P80.00	P4,200.00

(o) Peddlers. Tax on. - Annual Tax of P75.00 on peddlers engaged in the sale of any merchandise or article of commerce within the City of Zamboanga and P20.00 for regulatory fee shall be collected.

(p) Tax on Delivery Truck or Van or any vehicle used of Manufacturers, Producers or Dealers in certain products:

1. Manufacturers, producers, wholesalers or dealer or retailer in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes delivering their products to sales outlets, or selling to consumer, whether directly or indirectly within the city

P100.00

P750.00

Delivery trucks or van refer to herein should be properly marked with the name of the company/person they represent.

The manufacturers, producers and dealers referred to in the foregoing paragraphs shall be exempt from the tax on peddlers.

(q) Fees and Charges:

1. Registration and Cost of plates:

a. Tricycle	P100.00
Sticker	30.00
b. Pedicab	50.00
Sticker	30.00
c. Bicycle Registration	30.00
Cost of plates	20.00
d. Push Cart for Cargoes	
(per unit)	50.00
Cost of plates, each	20.00
e. Push Cart for bread	
and Ice Cream (per unit)	20.00
Cost of Plates, each	15.00

Operator of tricycle, pedicab, push cart or bicycle when used to peddle any article should be provided with the necessary Peddler's License.

2. Circus or menagerie parades, and other parades using banners, floats, or musical instruments, except civic and military parades and religious processions

P20.00

P50.00

Amended by Ord. No.

98-079

S. 1998

3. Registration fees on Large Cattle:

- a. Registration of Private Brands, per head1.00
- b. Certificate of Ownership5.00
- c. Certificate of Transfer5.00

(r) Tax on Business of Printing and Publication. - A tax of Seventy Five Percent (75%) of one (1%) percent shall be imposed on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, hand bills, certificates, receipts, pamphlets, and others of similar nature, of the gross annual receipts for the preceding calendar year.

In the case of a newly started business, the tax shall not exceed one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof.

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

SECTION 25. SITUS OF TAX (a) for purpose of collection of the taxes under Section 24 of this Ordinance, the following definition of terms and guidelines shall be strictly observed:

(1) Principal Office - The head office 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, or other appropriate agencies, as the case maybe.

The City or Municipality specifically mentioned in the article 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 city or municipality, it shall be the duty of the owner operator or manager of the business to give due notice of such transfer or relocation to the City Mayor within fifteen (15) days after such transfer or relocation is effected.

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

(3) Warehouse - A building utilized for the storage of products for the 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 purpose of this Ordinance, 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 agriculture, agri-business, marine or aquatic, livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods or products.

However, on site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under Section 24 and allocated under paragraph (b) of this section.

(b) Sales Allocation - (1) All sales made in a locality where there is a branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.

(2) In case where there is no such branch, sales office or warehouse in the locality where the sales is made, the sales shall be recorded in the principal office and the tax shall accrue to the city or municipality where said principal office is located.

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

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

(i) Sixty percent (60%) to the city or municipality where the factory is located.

(ii) Forty percent (40%) to the city or municipality where the plantation is located.

(5) In cases where there are two (2) or more factories, project, offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be prorated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due. In the case of project offices of service and other independent contractors, the term production shall refer to the cost of projects actually undertaken during the tax period.

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

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

(c) Port of loading - The City where the port of loading is located shall not levy and collect the tax imposable under section (24) of this ordinance unless the exporter maintains in said city its principal office, a branch, sales office or warehouse, factory, plant or plantation in which case the foregoing rule in the matter shall apply accordingly.

(d) Sales made by route trucks, vans or vehicles -

(1) For route sales made in a locality where a manufacturer, producer, wholesaler, retailers or dealers has a branch or sales office or warehouse, the sale are recorded in the branch, sales office or warehouse and the tax due thereon is paid to the city where such branch, sales office or warehouse is located.

(2) For route sales made in a locality where a manufacturer, producer, wholesaler, retailer or dealer has no branch, sales office or warehouse, the sales are recorded in the branch, sales office or warehouse from where the route trucks withdraw their products for sale, and the tax due on such sales is paid to the Local Government Unit where such branch, sales office or warehouse is located.

(3) Based on the foregoing, LGU's where route trucks deliver merchandise cannot impose any tax on said trucks except the annual fixed tax authorized to be imposed by the City under delivery trucks or vans 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 as may be determined by the Sangguniang Panlungsod.

(4) In addition to this annual fixed tax, the city may also collect from same manufacturers, producers, wholesalers, retailers and dealers using route trucks a Mayor's permit fee of P100.00 per unit.

SECTION 26. RELATED OR COMBINED BUSINESSES:

(a) The conduct or operation of two or more related business provided for under this ordinance shall require the issuance of a separate permit or license to each business.

(b) If a person conducts or operates two (2) or more related business which are subject to the same rate of imposition, the tax shall be computed on the basis of the combined total gross sales or receipts of the said two (2) or more related business.

(c) However, if the business operated by one person are governed by separate tax schedule or the rates of the taxes are different, the taxable gross sales or receipts of each business shall be reported independently and the tax thereon shall be computed on the basis of the pertinent schedule.

CHAPTER IV

CIVIL REMEDIES FOR COLLECTION OF REVENUE -

SECTION 27. - LOCAL GOVERNMENT LIEN. - Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges, or encumbrances in favor of any persons, 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 be only extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

SECTION 28. - CIVIL REMEDIES. - The Civil remedies for the collection of taxes, fees or charges, and related surcharges and interest resulting from delinquency shall be :

1. By administrative action thru distraint of goods, chattels, or effect, and other personal property of whatever character, including stocks and other securities, debts, credits, banks accounts and interest in and rights to personal property, and by levy upon real property and interest in or rights to real property and
2. By judicial action -
Either of these remedies or all maybe pursued concurrently or simultaneously at the discretion of the city government.

SECTION 29. - DISTRAINT OF PERSONAL PROPERTY. - The remedy by distraint shall proceed as follows:

- a. Seizure - Upon failure of the person owing any city tax, fee or charge to pay the same at the time required, the City Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to that person or any personal property subject to the lien in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and expenses of seizure. In such case the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the accounts of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned subject to the taxpayers right to claim exemption under the provision of existing laws. Distraint personal property shall be sold at public auction in the manner herein provided for.
- b. Accounting of Distraint goods. - The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effect distrained a copy of which signed by himself shall be left either with the owner or person from whose possession the foods, chattels or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

- c. Publication - the officer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the city where the distrain 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 in 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 City Mayor.
- d. Release of distrained property upon prior to sale - If at any time prior to the consummation of the sale, all the proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.
- e. Procedure of Sale - At the time and place fixed in the notice, the officer conducting the sale shall sell the good or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor. Should the property distrain be not disposed of within one hundred and twenty (120) days from the date of distrain, the same shall be considered as sold to the City Government for the amount of the assessment made thereon by the Committee on Appraisal and to the extend of the same amount, the tax delinquencies shall be cancelled.

The said committee on appraisal shall be composed of the City Treasurer as chairman, with a representative of the Commission on Audit and and the City Assessor as members.

- f. Desposition of Proceeds - the proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interest, and other penalties incident to delinquency and the expenses of the distrain and sale. The balance over the above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the service 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 City Treasurer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in the manner, be distrained until the full amount due, including all expenses, is collected.

SECTION 30. - LEVY ON REAL PROPERTY. - After the expiration of the time required to pay the delinquent tax, fee or charges, real property maybe levied on before, simultaneously, or after the detrain of personal property belonging to the delinquent taxpayer.

To this end, the City Treasurer, shall prepare a duly authenticated Certificate showing the name of the taxpayer and the amount of 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 description of 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 City who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant or distraint on personal property and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the City Treasurer shall within thirty (30) days after execution of the distraint, proceed with the levy on 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 Panlungsod.

SECTION 31. - PENALTY FOR FAILURE TO ISSUE AND EXECUTE WARRANT. - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

SECTION 32. - ADVERTISEMENT AND SALE. - Within thirty (30) days after levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as maybe necessary to satisfy the claims and cost of sale, and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the City Hall and in a public and conspicuous place in the barangay where the real property is located, and by publication, once a week for three (3) consecutive weeks in a newspaper of general circulation in the City where the property is located.

The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayers against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. at any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the City Hall, or on the property to be sold, or any other place as determined by the City Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod and which shall form part of his records. After consultation with the Sangguniang Panlungsod, the City Treasurer shall make and deliver to the purchaser a Certificate of Sale, showing the proceedings of

the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interest, or penalties. Provided however, That any excess in the proceed of the sale over the claim and cost of sale shall be turned over to the owner of the property.

The City Treasurer may by Ordinance duly approved, advance an amount sufficient to defray the cost of collection by means of the remedies provided for in the Chapter, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal or real property including improvements thereon.

SECTION 33. - REDEMPTION OF PROPERTY SOLD. - Within one (1) year from the date of sale the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the City Treasurer of the total amount of taxes, fees, or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale plus interest of not more than two percent (2) per month on the purchase price from the dated of purchase to the date of redemption. such payment shall invalidate the Certificate of Sale issued to the purchaser and the owner shall be entitled to a Certificate of Redemption from the City Treasurer or his deputy.

The City Treasurer, or his deputy, upon surrender by the purchaser of the Certificate of Sale previously issued to him shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than Two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees, or charges, related surcharges, interest and penalties.

The 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 34. - FINAL DEED TO PURCHASERS. - In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interest, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SECTION 35. - PURCHASE OF PROPERTY BY THE CITY GOVERNMENT FOR WANT OF BIDDER. - In case there is not bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interest, penalties and costs, the City Treasurer, conducting the sale shall purchase the property in behalf of the City 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. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City Government without the necessity of an order from the competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges and related surcharges, interest or penalties, and the cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested with the City Government.

SECTION 36. - RESALE OF REAL ESTATE TAKEN FOR TAXES, FEES, OR CHARGES. - The Sangguniang Panlungsod may by ordinance duly approved, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceeding section at public auction. The proceeds of the sale shall accrue to the general fund of the City.

SECTION 37. - COLLECTION OF DELINQUENT TAXES, FEES, CHARGES OR OTHER REVENUES THROUGH JUDICIAL ACTION. - The City government may enforce the collection of delinquent taxes, fees, charges, or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period provided herein.

SECTION 38. - FURTHER DISTRAINT OR LEVY. - The remedies by distraint and levy maybe repeated if necessary until the full amount due, including all expenses, are collected.

SECTION 39. - PERSONAL PROPERTY EXEMPT FROM DISTRAINT OR LEVY. - The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

- 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. Households furnitures and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he select, of a value not exceeding ten thousand pesos (P10,000.00);
- e. Provisions, including crops, actually provided for individual or family use in-sufficient for four (4) months;
- f. The professional libraries of doctors, engineers, lawyers, and judges;
- g. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood ; and

- h. Any material or article forming part of a house or improvement of any real property.

SECTION 40. - SEPARABILITY CLAUSE. - Should any provision, section, or part of this Ordinance be adjudged or declared illegal or unconstitutional by any court of competent jurisdiction, each judgment shall not affect or impair the remaining provisions, sections or part which shall continue to be in force and effect.

SECTION 41. - REPEALING CLAUSE. - All Ordinances or provisions of Ordinances which are inconsistent with this Ordinance are hereby repealed.

SECTION 42. - PENAL PROVISIONS. - Except as herein provided, violation of the provisions of this Ordinance or portion thereof and upon conviction shall pay a fine of not less than ONE THOUSAND (P1,000.00) PESOS nor more than FIVE THOUSAND (P5,000.00) PESOS or imprisonment of not less than one month nor more than six months or both at the discretion of the court.

SECTION 43. - EFFECTIVITY - This Ordinance shall take effect in accordance with the provisions of the Local Government Code.

ENACTED: December 10, 1992

Roberto B. Villares
ROBERTO B. VILLARES
Temporary Presiding Officer

ATTESTED:

Zenaida C. Jayme
(Mrs.) ZENALDA C. JAYME
City Government Department Head III
(City Secretary)

APPROVED:

DEC 22 1992

VITALIANO D. AGAN
City Mayor III

/jdr